

**Proceedings of the Principal Secretary/Commissioner of
Commercial Taxes, Ezhilagam, Chepauk, Chennai-5.**

Thiru K. Rajaraman, I.A.S.,

Proceedings No.Acts Cell-5/20414/2014,

Dated 12.03.2015

Sub : Tamil Nadu VAT Act, 2006 – Recodificaton of existing
commodity codes for better clarity and accounting –
Orders issued.

Ref : Commercial Taxes & Registration Department Letter
No.8500/B1/2014-1, dated 24.11.2014.

1. The existing commodity codes made available by the Department for use by the dealers in filing returns under the Tamil Nadu VAT Act, 2006 and CST Act, 1956 are found to be very broad in nature and leading to inaccuracy in the data filed. Therefore, it is imperative that the dealers are to be sensitized on the need to quote the correct and specific commodity code in their returns. Further, it is also felt that recodifying of the existing commodity codes are essential for better accounting and accuracy in data and also in view of the role out of the Total Solution Project in the near future. The existing commodity codes are therefore, recodified with comprehensive nine digit sequence code for better clarity and accounting. The new nine digit commodity codes are furnished in the annexure to the proceedings.

2. The new commodity codes shall take effect from **01.04.2015** onward and all the dealers, mercantile community, tax practitioners, Accountants, Auditors and other stake holders are requested to adopt the new commodity codes with effect from **01.04.2015** in their return filing for the month from April 2015 onwards.

3. The co-operation of all the stake holders is requested in this regard.

Enclosure : Annexure containing new Commodity Codes

Sd/-K. Rajaraman,
Principal Secretary/
Commissioner of Commercial Taxes

To

1. All the Stake Holders by publication in the internet and intranet website of the Commercial Taxes Department.
2. All the Territorial and Enforcement Joint Commissioners including LTU

3. All the Territorial and Enforcement Deputy Commissioners.
4. All the Assistant Commissioners (Territorial, Enforcement, Audit and Departmental Representatives)

Copy to :

1. All the Additional Commissioners in the Commissionerate.
2. All Joint Commissioners attached with the Commissionerate.
3. Joint Commissioner (CT), Computer Systems (for hosting the Circular in the intranet and internet website)
4. Director, CTSTI, Chennai-600 006.
5. Joint Commissioner/State Representative, TNSTAT (MB), Chennai
6. Deputy Commissioners in the Commissionerate.
7. Deputy Commissioner /Additional State Representatives, TNSTAT (AB), Chennai, Madurai and Coimbatore
8. Assistant Commissioners/AASR, TNSTAT (MB & AB), Chennai, Madurai and Coimbatore.
9. Copy to 'Y' Section in the Commissionerate.
10. Spare-2

Copy submitted to :

The Principal Secretary to Government, Commercial Taxes & Registration Department, Chennai-600 009.

Copy to Special Government Pleader (Taxes), Hon'ble High Court of Madras, Chennai, and Madurai Bench – for favour of information.

// forwarded by order //

Sd/-R. Vayanaperumal,
Additional Commissioner (PR)

THE FIRST SCHEDULE

PART – A

[See sub-section (1) of section 9]

Goods which are taxable at the rate of 1 per cent

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
1	Bullion, that is to say platinum in mass and uncoined, pure or alloy, and specie	1		101	111001001
	Bullion, that is to say, gold in mass and uncoined, pure or alloy, and specie	1		101	111001002
	Bullion, that is to say, Kora gold in mass and uncoined, pure or alloy, and specie	1		101	111001003
	Bullion, that is to say, Palamarel silver in mass and uncoined, pure or alloy, and specie	1		101	111001004
	Bullion, that is to say, silver in mass and uncoined, pure or alloy, and specie	1		101	111001005
2	Gold and jewellery made of it and articles made of gold	2		102	111002001
	Noble metals (iridium, osmium, palladium, rhodium and ruthenium) and jewellery made of it	2		102	111002002
	Platinum and jewellery made of it	2		102	111002003
	Silver and jewellery made of it and articles made of silver.	2		102	111002004
3	Carbuncle or garnets (precious stone) (whether they are sold loose or as forming part of any article or jewellery in which they are set)	3		103	111003001
	Cats eye (precious stone) (whether they are sold loose or as forming part of any article or jewellery in which they are set)	3		103	111003002
	Coral (precious stone) (whether they are sold loose or as forming part of any article or jewellery in which they are set)	3		103	111003003
	Diamonds (whether they are sold loose or as forming part of any article or jewellery in which they are set)	3		103	111003004
	Emeralds (whether they are sold loose or as forming part of any article or jewellery in which they are set)	3		103	111003005
	Natural or cultured (precious stone) (whether they are sold loose or as forming part of any article or jewellery in which they are set)	3		103	111003006
	Pearls (whether they are sold loose or as forming part of any article or jewellery in which they are set)	3		103	111003007
	Rubies (whether they are sold loose or as forming part of any article or jewellery in which they are set)	3		103	111003008

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Sapphires (precious stone) (whether they are sold loose or as forming part of any article or jewellery in which they are set)	3		103	111003009
	Sardonyx (precious stone) (whether they are sold loose or as forming part of any article or jewellery in which they are set)	3		103	111003010
	Semi precious stones (whether they are sold loose or as forming part of any article or jewellery in which they are set)	3		103	111003011
	Topaz (precious stone) (whether they are sold loose or as forming part of any article or jewellery in which they are set)	3		103	111003012
	Precious stones - others (whether they are sold loose or as forming part of any article or jewellery in which they are set)	3		103	111003013
4	Worn-out or beaten jewellery	4		104	111004001

THE FIRST SCHEDULE

PART B

[See sub-section (2) of section 3]

Goods which are taxable at the rate of 5 per cent

(G.O.Ms.No.76, Commercial Taxes and Registration (B1) dated 11th July 2011 – w.e.f. 12th July 2011)

Notification – I - No.II (1) / CTR /12(R-5) /2011

Notification – III - No.II (1) / CTR /12(R-7) /2011

Notification –VIII – No. II (1) / CTR/12(R-12)/2011 and

Notification –IX – No. II(1) / CTR /12 (R-13)/2011

(G.O.Ms.No.86, Commercial Taxes and Registration (B1) dated 19th July 2011 – w.e.f. 12th July 2011)

(G.O.Ms.No.90, Commercial Taxes and Registration (B1) dated 21st July 2011 – w.e.f. 12th July 2011)

Notification – II - No. II(1) / CTR/12(a-2)/2012

Notification – III - No. II(1) / CTR/12(a-3)/2012

Notification- IV - No. II(1) / CTR/12(a-4)/2012

(G.O.Ms.No.47, Commercial Taxes and Registration (B1) dated 27th March 2012 – w.e.f. 1st April 2012)

Notification – II - No. II(1) / CTR/12(a-9)/2012

Notification- III - No. II(1) / CTR/12(a-10)/2012

(G.O.Ms.No.48, Commercial Taxes and Registration (B1) dated 27th March 2012 – w.e.f. 1st April 2012)

Act No.14 of 2013 – Amendment of First Schedule – 145 – 29th May 2013

(G.O.Ms.No. 82, Commercial Taxes and Registration (B1) -dated 31st October 2014 - w.e.f. -01.11.2014)

Notification No. II(1)/CTR/36(b)/2014

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
1	Acids of all kinds other than those specified elsewhere in the Schedule.	1		2001	112001001
	Chemicals of all kinds other than those specified elsewhere in the Schedule.	1		2001	112001002
2	Agricultural implements not operated manually or not driven by animal, sprayers, sprinklers and drip irrigation equipments including their parts and accessories –Omitted – 12.07.11	1		2002	IV SCHEDULE
3	Yarn of all types (other than those specified in the Fourth Schedule),	3	a	2003	112003001
	Sewing threads of all kinds whether natural or artificial but excluding surgical sewing thread	3	b	2003	112003002
	Waste of all types of yarn and sewing thread	3	c	2003	112003003
4	Pressure cookers / pans except utensils made of precious metals	4		2004	112004001
	Utensils of all other than those specified in the Fourth Schedule,	4		2004	112004002
5	Aluminium conductor steel reinforced (ACSR)	5		2005	112005001
6	Areca nut	6		2006	112006001
	Areca nut powder	6		2006	112006002
	Betel nut	6		2006	112006003
	Scented nut	6		2006	112006004
	Seeval whether roasted or scented	6		2006	112006005
7	Jewellery made of rolled gold and imitation gold	7	a	2007	112007001
	Imitation jewellery	7	b	2007	112007002
8	Bakery products including bun,rusks, biscuits and cakes sold without a brand name – omitted –G.O.Ms.No.86 dated 19.07.11 w.e.f. 12.07.11 and taken to Part-C and liable to tax at 14.5% w.e.f. 12.07.11	8		2008	
9	Bamboo	9		2009	112009001

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
10	Bark of plants	10		2010	112010001
	Dry flower	10		2010	112010002
	Dry Plant	10		2010	112010003
11	Basic chromium sulphate	11		2011	112011001
	Bleach liquid (By Notiifcation G.O.Ms.No.68 dated 21.05.09) - w.e.f. 01.04.09	11		2011	112011002
	Sodium bi-chromate	11		2011	112011003
12	Bearings	12		2012	112012001
13	Beds made of cotton or silk cotton	13		2013	112013001
	Pillows made of cotton or silk cotton	13		2013	112013002
	Quilts made of cotton or silk cotton	13		2013	112013003
14	Bed sheet ,other than those specified in Fourth Schedule	14		2014	112014001
	Pillow cover	14		2014	112014002
	Other textile made ups	14		2014	112014003
15	Beedi leaves	15		2015	112015001
16	Beltings	16		2016	112016001
17	Biomass briquettes	17		2017	112017001
18	Bitumen	18		2018	112018001
19	Blue metal	19		2019	112019001
20	Bolts	20		2020	112020001
	Fasteners	20		2020	112020002
	Nuts	20		2020	112020003
	Screws	20		2020	112020004
21	Bone meal -(Exempted By Notification - G.O.Ms.No.107-23.5.07) w.e.f 23.5.07	21		2021	112021001
22	Asphaltic roofing (other than those specified in the Fourth Schedule)incl.crog	22	a,d	2022	112022001
	Bricks of all kinds (other than those specified in the Fourth Schedule) including crog	22	a,d	2022	112022002
	Earthern tiles (other than those specified in the Fourth Schedule) incl.crog	22	a,d	2022	112022003
	Fly ash bricks(other than those specified in the Fourth Schedule)	22	a,d	2022	112022004
	Refractory bricks (other than those specified in the Fourth Schedule) incl crog	22	a,d	2022	112022005
	Refractory monolithic incl. Crog	22	a,d	2022	112022006
	Brick ballast(other than those specified in the Fourth Schedule) incl.crog	22	b,d	2022	112022007
	Brick-bats (other than those specified in the Fourth Schedule) incl.crog	22	b,d	2022	112022008
	Cement hollow blocks (other than those specified in the Fourth Schedule) incl.crog	22	b,d	2022	112022009
	Hollow block bricks(other than those specified in the Fourth Schedule) incl.crog	22	b,d	2022	112022010
	Country bricks made of baked clay and other machine made or hand made (other than those specified in the Fourth Schedule) incl.crog	22	c,d	2022	112022011
	Country tiles made of baked clay and other machine made or hand made (other than those specified in the Fourth Schedule) incl. Crog	22	c,d	2022	112022012
	Stoneware(other than those specified in the Fourth Schedule) incl.crog	22	c,d	2022	112022013

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
23	Buckets made of iron and steel, plastic or other materials (except precious materials)	23		2023	112023001
	Kudams made of iron and steel, plastic or other materials (except precious materials)	23		2023	112023002
24	Camphor in all forms -(Exempted by Notification- G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	24		2024	112024001
25	Apparatus, components,parts and accessories (Capital goods)	25	a,c	2025	112025001
	Appliances, components,parts and accessories or Electrical installation (Capital goods)	25	a,c	2025	112025002
	Equipment (Capital goods)	25	a,c	2025	112025003
	Machinery, components,parts and accessories (Capital goods)	25	a,c	2025	112025004
	Plant, components,parts and accessories (Capital goods)	25	a,c	2025	112025005
	Tools, components,parts and accessories (Capital goods)	25	a,c	2025	112025006
	Cold storage equipments, components,parts and accessories(Capital goods)	25	b,c	2025	112025007
	Laboratory equipments, components,parts and accessories(Capital goods)	25	b,c	2025	112025008
	Pollution Control equipments, components,parts and accessories(Capital goods)	25	b,c	2025	112025009
	Quality Control equipments, components,parts and accessories(Capital goods)	25	b,c	2025	112025010
	Dies (Capital goods)	25	d	2025	112025011
	Jigs and fixtures (Capital goods)	25	d	2025	112025012
	Moulds (Capital goods)	25	d	2025	112025013
	Refactors (Capital goods)	25	e	2025	112025014
	Refractory materials (Capital goods)	25	e	2025	112025015
	Storage tanks (Capital goods)	25	f	2025	112025016
	Tubes,pipes and fittings thereof (capital goods)	25	g	2025	112025017
	Capital goods as described in Section 2(11) of the Act.- others	25		2025	112025018
26	Centrifugal pump sets for water handling and parts thereof	26		2026	112026001
	Monoblock pump sets for water handling and parts thereof	26		2026	112026002
	Submersible pump sets for water handling and parts thereof	26		2026	112026003
	Pump sets of 3 h.p	26		2026	112026004
	Pump sets of 5 h.p.	26		2026	112026005
27	Insect repellent coils, mats, liquids and creams and	27	iii	2027	112027001
	Insect killer devices including heating devices used with insect repellent mats and	27	iv	2027	112027002
	Mosquito destroyers	27	iv	2027	112027003
	Mosquito nets of all kinds	27	iv	2027	112027004
28	Clay, Ball clay	28		2028	112028001
	Fine china clay	28		2028	112028002
	Fire clay	28		2028	112028003
	Clay for manufacture of Bricks Exempted (By Notification - G.O.No.107 - w.e.f.23.5.07)	28		2028	112028004
29	Coal tar	29		2029	112029001

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
30	Chicory	30		2030	112030001
	Cocoa pod and beans	30		2030	112030002
	Coffee beans and seeds	30		2030	112030003
31	Coir products excluding mattresses	31		2031	112031001
32	Colour boxes and brushes used therein	32		2032	112032001
	Crayons	32		2032	112032002
	Drawing boards and brushes used therein	32		2032	112032003
	Oil colours in cakes or in liquid forms and brushes used therein	32		2032	112032004
	Painting boxes and brushes used therein	32		2032	112032005
	Painting water colours and brushes used there in	32		2032	112032006
33	Combs	33		2033	112033001
34	Communication equipments such as Private Branch Exchange (PBX)	34		2034	112034001
	Electronic Private Automatic Branch Exchange (EPABX)	34		2034	112034002
34-A	Compact Fluorescent Lamps (G.O.Ms.No.47 dated 27.3.12-w.e.f. 1.4.2012)	34-A		2151	112151001
	Compact Fluorescent Tubes (G.O.Ms.No.47 dated 27.3.12-w.e.f. 1.4.2012)	34-A		2151	112151002
35	Computer stationery	35		2035	112035001
36	Cottage cheese	36		2036	112036001
37	Cotton waste	37		2037	112037001
38	Crucibles	38		2038	112038001
39	Cups made of paper	39		2039	112039001
	Plates made of paper	39		2039	112039002
	Tumblers made of paper	39		2039	112039003
	Cups made of plastic	39		2039	112039004
	Plates made of plastic	39		2039	112039005
	Tumblers made of plastic	39		2039	112039006
40	Children tri-cycles and carriages parts and accessories including tyres, tubes and flaps used therewith,	40		2040	112040001
	Cycle dynamo lights	40		2040	112040002
	Cycle locks	40		2040	112040003
	Cycle pumps	40		2040	112040004
	Cycle Seat covers	40		2040	112040005
	Cycles, bi-cycles parts and accessories including tyres, tubes and flaps used therewith	40		2040	112040006
	Tandem cycles, cycle combinations, parts and accessories including tyres, tubes and flaps used therewith,	40		2040	112040007
	Tri-cycles including delivery tri-cycles cycle combinations, parts and accessories including tyres, tubes and flaps used therewith	40		2040	112040008
41	Declared goods as specified in section 14 of the Central Sales Tax Act, 1956, other than those specified elsewhere in any of the Schedules	41		2041	112041001
	Jowar or milo (Sorghum vulgare pers) - (Cerals)	41	(i)(iv)	2041	112041002
	Bajra (pennisetum typhoideum L) - (Cerals)	41	(i)(v)	2041	112041003
	Maize (Zea mays L) - (Cerals)	41	(i)(vi)	2041	112041004
	Ragi (Eleusine Coracana Gaetrn) - (Cerals)	41	(i)(vii)	2041	112041005
	Kodon (Paspalum scrobicuclatum L) - (Cerals)	41	(i)(viii)	2041	112041006
	Kutki (Panicum miliare L) - (Cerals)	41	(i)(ix)	2041	112041007
	Brley (Hordeum vulgae L) - (Cerals)	41	(i)(x)	2041	112041008

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Coal,including coke in all its forms, but excluding charcoal	41	(i-a)	2041	112041009
	Cotton, that is to say- all kinds of Cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise, but excluding cotton waste.	41	(ii)	2041	112041010
	Cotton yarn, but not including cotton yarn waste:	41	(ii-b)	2041	112041011
	Crude oil (ie) Crude petroleum oils/ obtained from Bituminous minerals	41	(ii-c)	2041	112041012
	Dressed Hides & Skins	41	(iii)	2041	112041013
	Raw Hides and skins	41	(iii)	2041	112041014
	Pig iron, [sponge iron] and cast iron including ingots, moulds, bottom plates, iron scrap, cast iron scrap,runner scrap and iron skull scrap	41	(iv) (i)	2041	112041015
	Steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes)	41	(iv) (ii)	2041	112041016
	Skelp bars, tin bars, sheet bars, hoe-bars and sleeper bars	41	(iv) (iii)	2041	112041017
	Steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths)	41	(iv) (iv)	2041	112041018
	Steel structurals (angles, joists, channels, tees, sheet piling sections, z sections or any other rolled sections)	41	(iv) (v)	2041	112041019
	Sheets, hoops, strips and skelp, both black and galvanised hot and cold rolled, plain and corrugated, in all qualities, in straight lengths and in coil form as rolled and in riveted condition	41	(iv) (vi)	2041	112041020
	Plates both plain and chequered in all qualities	41	(iv) (vii)	2041	112041021
	Discs, rings ,forgings and steel castings	41	(iv) (viii)	2041	112041022
	Tool, alloy and special steels of any of the above categories	41	(iv) (ix)	2041	112041023
	Steel melting scrap in all forms including steel skull, turnings and borings	41	(iv) (x)	2041	112041024
	Steel tubes, both welded and seamless, of all diameters and lengths including tube fittings	41	(iv) (xi)	2041	112041025
	Tin-plates, both hot dipped and electrolytic and tin free plates	41	(iv) (xii)	2041	112041026
	Fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rail heavy and light crane rails	41	(iv) (xiii)	2041	112041027
	Wheels, tyres , axles and wheel sets	41	(iv) (xiv)	2041	112041028
	Wire rods and wire –rolled , drawn, galvanised, aluminised, tinned or coated such as by coppe	41	(iv) (xv)	2041	112041029
	Defectives, rejects, cuttings or end pieces of any of the above categories	41	(iv) (xvi)	2041	112041030
	Jute	41	(v)	2041	112041031
	Liquified Petroleum Gas for Domestic use	41	(v a)	2041	112041032
	Ground nut or Peanut (Arachis hypogaea)	41	(vi) (i)	2041	112041033
	Seasum or Til (Sesamum orientale) - (Oil seeds)	41	(vi) (ii)	2041	112041034
	Cotton seeds (Gossypium Spp.) - (Oil seeds)	41	(vi) (iii)	2041	112041035
	Soyabean (Glycine seja) - (Oil seeds)	41	(vi) (iv)	2041	112041036
	Rapeseed and Mustard - (Oil seeds)	41	(vi) (v)	2041	112041037
	Linseed (Linum usitatissimum) - (Oil seeds)	41	(vi) (vi)	2041	112041038
	Castor (Ricinus communis) - (Oil Seeds)	41	(vi) (vii)	2041	112041039

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Coconut (ie., Copra excluding tender coconuts) (Cocos nucifera) (Oil seeds)	41	(vi) (viii)	2041	112041040
	Sunflower (Helianthus annus) - (Oil seeds)	41	(vi) (ix)	2041	112041041
	Nigar seeds (Guizotia abyssinica) - (Oil seeds)	41	(vi) (x)	2041	112041042
	Neem, vepa (Azadirachta indica) - (Oil seeds)	41	(vi) (xi)	2041	112041043
	Mahua, illupai, Ippe (Madhuca Indica M, Latifolia, Bassia, Latifolia and Madhuca longifolia syn.M. Longifolia) (Oil seeds)	41	(vi) (xii)	2041	112041044
	Karanja, Pongam, Honga (Pongamia pinnata syn.P.Glabra) - (Oil seeds)	41	(vi) (xiii)	2041	112041045
	Kusum ((Schleichera oleosa,syn.s..Trijuga) - (Oil seeds)	41	(vi) (xiv)	2041	112041046
	Punna , Undi (Calophyllum inophyllum) - (Oil seeds)	41	(vi) (xv)	2041	112041047
	Kokum (Carcinia indica) - (Oil seeds)	41	(vi) (xvi)	2041	112041048
	Sal (Shorea robusta) - (Oil seeds)	41	(vi) (xvii)	2041	112041049
	Tung (Aleurites fordii and A.montana) - (Oil seeds)	41	(vi) (xviii)	2041	112041050
	Red Palm (Elaeis guinensis) - (Oil seeds)	41	(vi) (xix)	2041	112041051
	Safflower (Carthamus tinctoriyus) - (Oil seeds)	41	(vi) (xx)	2041	112041052
42	Door mats made of jute	42		2042	112042001
	Handicrafts made of jute	42		2042	112042002
	Table mats made of jute	42		2042	112042003
	Wall hangings made of jute	42		2042	112042004
43	Agarbathi (Exempted By Notification - G.O.Ms.No.107-23.5.07) w.e.f 23.5.07	43		2043	112043001
	Dhoop	43		2043	112043002
44	Drugs and medicines including vaccines	44		2044	112044001
	Light liquid paraffin of IP grade	44		2044	112044002
	Medicated ointments produced under drugs licence	44		2044	112044003
	Syringes and dressings	44		2044	112044004
45	Acid dyes	45	i	2045	112045001
	Alizarine dyes	45	ii	2045	112045002
	Bases (dyes)	45	iii	2045	112045003
	Basic dyes	45	iv	2045	112045004
	Plastic dyes	45	ix	2045	112045005
	Direct dyes	45	v	2045	112045006
	Naphthols (dyes)	45	vi	2045	112045007
	Nylon dyes	45	vii	2045	112045008
	Optical whitening agents	45	viii	2045	112045009
	Reactive dyes	45	x	2045	112045010
	Vat dyes	45	xii	2045	112045011
	All other dyes.	45	xiii	2045	112045012
	Sulphur dyes	45	xiii	2045	112045013
46	Electrically Operated two wheelers (E-bikes) (G.O.Ms.No.47 dated 27.3.12-w.e.f. 1.4.2012)	46		2152	112152001
46-A	Electrodes (G.O.Ms.No.47 dated 27.3.12-w.e.f. 1.4.2012)	46-A		2046	112046001
	Soldering wires (G.O.Ms.No.47 dated 27.3.12-w.e.f. 1.4.2012)	46-A		2046	112046002
47	Exercise book other than those specified in Fourth Schedule	47		2047	112047001
	Graph book other than those specified in Fourth Schedule	47		2047	112047002
	Laboratory note book, other than those specified in Fourth Schedule	47		2047	112047003

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
48	Feeding bottles and nipples - Exempted By Notification - G.O.Ms.No.48 dated 27.03.12) w.e.f. 01.04.2012	48		2048	112048001
49	Fibres of all types other than those specified in the Fourth Schedule	49		2049	112049001
	Fibres waste other than those specified in the Fourth Schedule	49		2049	112049002
50	Clinker.	50		2050	112050001
	Coal ash of all kinds	50		2050	112050002
	Fly ash other those specified in Fourth schedule	50		2050	112050003
51	Cheese sold without a brand name other than those specified in the Fourth Schedule.	51		2051	112051001
	Chips sold without a brand name other than those specified in the Fourth Schedule.	51		2051	112051002
	Chocolates sold without a brand name other than those specified in the Fourth Schedule.	51		2051	112051003
	Coconut milk powder sold without a brand name other than those specified in the Fourth Schedule.	51		2051	112051004
	Confectionery sold without a brand name other than those specified in the Fourth Schedule.	51		2051	112051005
	Foods and food preparations and mixes sold without a brand name other than those specified in the Fourth Schedule.	51		2051	112051006
	Instant foods sold without a brand name other than those specified in the Fourth Schedule.	51		2051	112051007
	Pickles sold without a brand name other than those specified in the Fourth Schedule.	51		2051	112051008
	Popcorn sold without a brand name other than those specified in the Fourth Schedule.	51		2051	112051009
	Savouries sold without a brand name other than those specified in the Fourth Schedule.	51		2051	112051010
	Sweets sold without a brand name other than those specified in the Fourth Schedule.	51		2051	112051011
	Toffees sold without a brand name other than those specified in the Fourth Schedule.	51		2051	112051012
	52	Chillies Other than those specified in the Fourth Schedule	52		2052
Corriander Other than those specified in the Fourth Schedule		52		2052	112052014
Fried and roasted grams Other than those specified in the Fourth Schedule		52		2052	112052015
Peas Other than those specified in the Fourth Schedule		52		2052	112052016
Peas dhall Other than those specified in the Fourth Schedule		52		2052	112052017
Shikakai Other than those specified in the Fourth Schedule		52		2052	112052018
Shikakai powder Other than those specified in the Fourth Schedule		52		2052	112052019
Turmeric Other than those specified in the Fourth Schedule		52		2052	112052020
53	Fried groundnet kernel	53		2053	112053001
54	Glass Beads and Glass marbles (Goligundu)	54		2054	112054001
55	Glass bottles whether old or used	55		2055	112055001
56	Glucose	56		2056	112056001

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
56 A	Gypsum of all forms and descriptions -w.e.f - 28.05.2013	56 A		2154	112154001
57	Handmade embroidery products	57	i	2057	112057001
	Handmade paper & Board	57	ii	2057	112057002
	Handmade laundry brightners of all its forms	57	iii	2057	112057003
	Handmade robin blue	57	iii	2057	112057004
	Handmade ultramarine blue	57	iii	2057	112057005
	Handmade washing blue	57	iii	2057	112057006
58	Hair and body cleaning powders	58	iii	2058	112058001
	Hand made shampoos	58	iii	2058	112058002
	Hand made soaps	58	iii	2058	112058003
	Scouring or cleaning powder other than branded	58	iii	2058	112058004
59	Helmets (By Notification - G.O.Ms.No.48 dated 27.03.12) w.e.f. 01.04.2012	59		2059	112059001
60	Honey	60	i	2060	112060001
	Bee Wax	60	ii	2060	112060002
61	Hosiery goods	61		2061	112061001
62	Human hair	62	i	2062	112062001
	Wigs	62	ii	2062	112062002
63	Husk and bran of all pulses and grams (other than those specified in the Fourth Schedule)	63		2063	112063001
	Husk and bran of all cereals (other than those specified in the Fourth Schedule)	63		2063	112063002
64	Ice	64		2064	112064001
	Ice bars -Exempted by Notification G.O.Ms.No.33 dated 29.03.10 -w.e.f. 1.4.10	64	iv	2064	112064002
	Ice blocks -Exempted by Notification G.O.Ms.No.33 dated 29.03.10 -w.e.f. 1.4.10	64	iv	2064	112064003
65	Ice creams sold without brand name	65		2065	112065001
66	High voltage cables (Industrial cables)	66		2066	112066001
	Jelly filled cables (Industrial cables)	66		2066	112066002
	Optical fibres (Industrial cables)	66		2066	112066003
	XLPE cables (Industrial cables).	66		2066	112066004
67	Industrial inputs, – Any goods falling under Part –C of First Schedule to the Tamil Nadu Value Added Tax Act, 2006 including consumables, packing materials and labels but excluding plant and machinery, ethyl alcohol, absolute alcohol, methyl alcohol, rect	67		2067	112067001
67 A	Abrasive of all types (Industrial input)	67 A	a	2067	112067002
	Acid oil including spent acid oil (Industrial Input)	67A	b	2067	112067003
	Aluminium sink (extrusion) and composite panels	67A	c	2067	112067004
	Artificial graphite, collodial or semi collodial graphite, preparation based on graphite or other carbon in the form of paste, blocks powder and natural graphite (industrial Input)	67A	d	2067	112067005
	Baking powder, bread improver, cake gel vinegar, wheat gluten and edible gelatin used for confectionery and ice creams (Industrial input)	67A	e	2067	112067006
	Bioaxially oriented polyester film and PVC film (Industrial Input)	67A	f	2067	112067007
	Bioaxially oriented polypropylene film (Industrial Input)	67A	g	2067	112067008
	Buttons, zippers. Zip fastners, hooks and hoop tape, non woven interlining polyester wadding shoulder pad, packing materials namely hangers, collar band, butterfly, all types of pins and clips (Industrial Input)	67A	h	2067	112067009

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Carbon black and acetylene black And other form of carbon including activated carbon (Industrial Input)	67A	i	2067	112067010
	Compressor of refrigerating equipments (Industrial Input)	67A	j	2067	112067011
	Enzymes of all kinds (Industrial Input)	67A	k	2067	112067012
	Fibre glass sleeves, fibre glass tapes, milinex paper lethoroid paper, empire cloth (Industrial Input)	67A	l	2067	112067013
	Flavouring essence and synthetic food colour (Industrial Input)	67A	m	2067	112067014
	Furnace oil	67A	n	2067	112067015
	Gelatine capsules (empty)	67A	o	2067	112067016
	Gases of all kinds other than Liquified Petroleum Gas	67A	p	2067	112067017
	Glass frit and other glass in the form of powder, granules or flakes	67A	q	2067	112067018
	Granulated slag (slag sand) from manufacturing of iron or steel (Industrial Input)	67A	r	2067	112067019
	Gum resin, gum arabica, gum gel and gum glue (Industrial Input)	67A	s	2067	112067020
	Industrial valves of all kinds and industrial fans (Industrial Input)	67A	t	2067	112067021
	Insulating varnish (Industrial Input)	67A	u	2067	112067022
	Liquid glucose dextrose syrup (non-medicinal) (Industrial Input)	67A	v	2067	112067023
	Quenching oil, mineral oils excluding crude oil (Industrial Input)	67A	w	2067	112067024
	Naptha (Industrial Input)	67A	x	2067	112067025
	PVC resin and compound of all forms and kinds (Industrial Input)	67A	y	2067	112067026
	PVC sheets - Plastic sheets (Industrial Input)	67A	z	2067	112067027
	Paper cones and paper tubes (Industrial Input)	67A	aa	2067	112067028
	Parts of footwear (including upper), reprocessed sole (Industrial Input)	67A	ab	2067	112067029
	Phenol (Industrial Input)	67A	ac	2067	112067030
	Pigments including water pigment and leather finishes (Industrial Input)	67A	ad(i)	2067	112067031
	Cellulose lacquers, nitro -cellulose, lacquers , clear and pigments and nitro-cellulose ancillaries in liquid, semi solid or pasty forms (Industrial Input)	67A	ad(ii)	2067	112067032
	Turpentine Oil, bale oil and white oil (Industrial Input)	67A	ad(iii)	2067	112067033
	Primers of all kinds (Industrial Input)	67A	ad(iv)	2067	112067034
	Printing rollers, reducers blanket wash / roller wash and retarders pre sensitized platae and thermal plate used in printing industry. (Industrial Input)	67A	ae	2067	112067035
	Resins, wood resin and ester gums (Industrial Input)	67A	af	2067	112067036
	Scraps and wastes of all kinds (Industrial Input)	67A	ag	2067	112067037
	Sheets, Circle, hoops, strips, bars, rounds, squares, flaps, coils and foils of non- ferrous metals (Industrial Input)	67A	ah	2067	112067038
	Silicon carbide, silicone resin and silicone oil (Industrial Input)	67A	ai	2067	112067039
	Splints and Veeners for Matches (Industrial input)	67A	a ii	2067	112067040
	Stampings (Industrial Input)	67A	aj	2067	112067041
	Super enamelled copper wire (Industrial Input)	67A	ak	2067	112067042
	Veneer sheets for plywood (Industrial Input)	67A	al	2067	112067043
	Waxes of all kinds and forms (Industrial Input)	67A	am	2067	112067044

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Wood Tar and wood tar oil (Industrial Input)	67A	an	2067	112067045
	Yeast of all kinds and forms (Industrial Input)	67A	ao	2067	112067046
68	Word Processing machines, parts and accessories (Information Technology products)	68	1(a),24	2068	112068001
	Electronic typewriters, parts and accessories (Information Technology products)	68	1(b),24	2068	112068002
	Microphones (Information Technology products)	68	2(a)	2068	112068003
	Multimedia speakers (Information Technology products)	68	2(b)	2068	112068004
	Headphones (Information Technology products)	68	2©	2068	112068005
	Telephone answering machines (Information Technology products)	68	3	2068	112068006
	Prepared unrecorded media for sound recording (Information Technology products)	68	4	2068	112068007
	Disc for laser reading systems for reproducing phenomena other than sound or image (IT Software of any media) - (Information Technology products)	68	5(a)	2068	112068008
	Magnetic tapes for reproducing phenomena other than sound or image(IT Software of any media) (Information Technology products)	68	5(b)	2068	112068009
	Other software on disc or on CD ROM (Information Technology products)	68	5© (i)	2068	112068010
	Other software on floppy disc or cartridge tape (Information Technology products)	68	5© (ii)	2068	112068011
	Other software on other media (Information Technology products)	68	5© (iii)	2068	112068012
	Recorded and Pre-recorded DVDs and CDs	68	5d	2068	112068013
	Walkietalkie set(Transmission apparatus other than apparatus for radio or T.V. broadcastings) (Information Technology products)	68	6(a)	2068	112068014
	Cordless handset (Transmission apparatus other than apparatus for radio or T.V. broadcastings)(Information Technology products)	68	6(b)	2068	112068015
	Transportable telephone(Transmission apparatus other than apparatus for radio or T.V. broadcastings) (Information Technology products)	68	6(d)	2068	112068016
	Marine radio communication equipment (Transmission apparatus other than apparatus for radio or T.V. broadcastings) (Information Technology products)	68	6(e)	2068	112068017
	Amateur radio equipments (Transmission apparatus other than apparatus for radio or T.V. broadcastings) (Information Technology products)	68	6(f)	2068	112068018
	Other transmission apparatus other than apparatus for radio or T.V. broadcastings (Information Technology products)	68	6(h)	2068	112068019
	Parts of Transmission apparatus other than apparatus for radio or T.V. broadcasting	68	6(i)	2068	112068020
	Car telephone (Transmission apparatus other than apparatus for radio or T.V. broadcastings)(Information Technology products)	68	6©	2068	112068021
	Radio Pagers (Information Technology products)	68	7(a)	2068	112068022
	Demodulators (Information Technology products)	68	7(b)	2068	112068023
	Radio communication receivers - others (Information Technology products)	68	7©	2068	112068024

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Aerial, Antennas and Parts	68	8	2068	112068025
	Electrical capacitors, fixed, variables and parts	68	10	2068	112068026
	Electronic calculators, parts and accessories (Information Technology products)	68	11,24	2068	112068027
	Electrical resistors (Information Technology products)	68	12	2068	112068028
	Printed circuits (Information Technology products)	68	13	2068	112068029
	Switches, Connectors relays for upto 5 amps	68	14	2068	112068030
	Colour - DATA / Graphic Display tubes, other than Picture tubes and parts (Colour) (Information Technology products)	68	15(a)	2068	112068031
	Black and white or other mono chrome DATA / Graphic Display tubes, other than Picture tubes and parts (Information Technology products)	68	15(b)	2068	112068032
	Diodes, transistors and similar semi-conductor device	68	16	2068	112068033
	Electronic integrated circuits and Micro-assemblies	68	17	2068	112068034
	Signal Generators and Parts	68	18	2068	112068035
	Optical fibre cables made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors (Information Technology products)	68	19	2068	112068036
	Optical fibre and Optical fibre bundles, cables, other than those of mentioned in Sl.No.19 (Information Technology product)	68	20	2068	112068037
	Liquid Crystal devices, flat panel display devices and parts	68	21	2068	112068038
	Computer systems (Information Technology products)	68	22 (a)	2068	112068039
	Computer peripherals (Information Technology products)	68	22(a)	2068	112068040
	Computer Systems - Parts and accessories (Information Technology products)	68	22(a)	2068	112068041
	Electronic diaries	68	22(b)	2068	112068042
	Signal analysers (Information Technology products)	68	23 (c)	2068	112068043
	Cathode ray osilloscopes (Information Technology products)	68	23 (a)	2068	112068044
	Spectrum analysers (Information Technology products)	68	23 (b)	2068	112068045
	DC Micromotors of an output not exceeding 37.5W and parts (Information Technology products)	68	25 (a), 26	2068	112068046
	DC Micromotors of an output not exceeding 750 W and parts (Information Technology products)	68	25 (b), 26	2068	112068047
	Stepper motors of an output not exceeding 37.5W and Parts (Information Technology products)	68	25 (c), 26	2068	112068048
	Stepper motors of an output not exceeding 750W and parts (Information Technology products)	68	25 (d), 26	2068	112068049
	Uninterrupted power supply, parts and accessories (Information Technology products)	68	27	2068	112068050
	Permanent magnets and articles (Information Technology products)	68	28	2068	112068051
	Electrical apparatus for line telephony on telegraphy (Information Technology products)	68	29	2068	112068052
	Information Technology products as notified by the Government - others	68		2068	112068053
69	Insulators	69		2069	112069001

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
70	Intangible goods like copyright	70		2070	112070001
	Patent	70		2070	112070002
	REP licence.	70		2070	112070003
71	Metallic jari yarn	71		2071	112071001
	Metallic plastic yarn	71		2071	112071002
	Metallic yarn	71		2071	112071003
	Polyester film yarn	71		2071	112071004
	Radiant yarn	71		2071	112071005
	Jari of all kinds -others	71		2071	112071006
72	Kerosene sold through Public Distribution System	72		2072	112072001
73	Khoya / khoa	73		2073	112073001
74	Knitting wool	74		2074	112074001
75	Lac	75		2075	112075001
	Shellac	75		2075	112075002
76	Ginger grass oil	76	i	2076	112076001
	Laurel oil	76	ii	2076	112076002
	Lemon grass oil	76	iii	2076	112076003
77	Light roofing sheets obtained by immersing paper mat in bitumen	77		2077	112077001
78	Lignite	78		2078	112078001
79	Alfa Olefin	79		2079	112079001
	Linear alkyl benzene (LAB)	79		2079	112079002
	Sulphonate	79		2079	112079003
	Sulphonic Acid	79		2079	112079004
80	Maize products	80		2080	112080001
81	Medical implant	81		2081	112081001
	Medical equipment	81		2081	112081002
	Medical devices	81		2081	112081003
82	Baby milk food	82		2082	112082001
	Flavoured milk (Tinned, bottled or packed)	82		2082	112082002
	Milk food (Tinned, bottled or packed)	82		2082	112082003
	Milk powder	82		2082	112082004
	Milk products (Tinned, bottled or packed)	82		2082	112082005
	Paneer	82		2082	112082006
	Skimmed milk powder,(Tinned, bottled or packed)	82		2082	112082007
	UHT milk.	82		2082	112082008
83	Mixed PVC stabilizer	83		2083	112083001
84	Hawai chappals and straps thereof other than those specified in the Fourth Schedule	84		2084	112084001
	Moulded plastic footwear thereof other than those specified in the Fourth Schedule	84		2084	112084002
85	Napa Slabs (rough flooring stones)	85		2085	112085001
86	Napthalene balls	86		2086	112086001
87	Newars	87		2087	112087001
88	Non-alcoholic beverages sold without a brand name	88		2088	112088001
89	Non-ferrous metal and alloys	89	i	2089	112089001
	Metal powder including metal pastes of all types and grades other than those falling under the declared goods	89	ii	2089	112089002
	Metal scraps other than those falling under the declared goods	89	ii	2089	112089003
	All metal castings	89	iii	2089	112089004
	Extrusions of non-ferrous metals such as aluminium, copper, and zinc.	89	iv	2089	112089005
90	Non mechanized boats used by fishermen	90		2090	112090001

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
91	Oats (Exempted By Notification - G.O.Ms.No.48 dated 27.03.12) w.e.f. 01.04.2012	91		2091	112091001
92	Oil seeds other than those specified in Section 14 of Central Sales Tax Act ,1956 (Central Act 74 of 1956)	92		2092	112092001
93	Dolomite	93		2093	112093001
	Lime	93		2093	112093002
	Lime stone	93		2093	112093003
	Minerals	93		2093	112093004
	Ores	93		2093	112093005
	Products of lime	93		2093	112093006
94	Bituminized water proof paper (Packing materials)	94		2094	112094001
	Cork - (Packing materials)	94		2094	112094002
	Cork sheets - (Packing materials)	94		2094	112094003
	Fabric based paper - (Packing materials)	94		2094	112094004
	Gunny bags - (Packing materials)	94		2094	112094005
	HDPE/PP woven fabrics - (Packing materials)	94		2094	112094006
	HDPE/PP circular strips - (Packing materials)	94		2094	112094007
	HDPE/PP woven strips - (Packing materials)	94		2094	112094008
	Hessian based paper - (Packing materials)	94		2094	112094009
	Hessian cloth - (Packing materials)	94		2094	112094010
	High density polythene - (Packing materials)	94		2094	112094011
	Jute twine - (Packing materials)	94		2094	112094012
	LDPE plastic bags for milk pouches - (Packing materials)	94		2094	112094013
	Packing cases	94		2094	112094014
	Plastic bags - (Packing materials)	94		2094	112094015
	Polythene and Hessian based paper - (Packing materials)	94		2094	112094016
	Polythene bags - (Packing materials)	94		2094	112094017
	Shooks - (Packing materials)	94		2094	112094018
	Tea chests - (Packing materials)	94		2094	112094019
	Tin containers - (Packing materials)	94		2094	112094020
	wooden boxes - (Packing materials)	94		2094	112094021
	Wooden cable drums - (Packing materials)	94		2094	112094022
	Wooden crates - (Packing materials)	94		2094	112094023
Wooden shavings - (Packing materials)	94		2094	112094024	
Other packing materials notified by the Government in this behalf	94		2094	112094025	
95	Palm fatty acid	95		2095	112095001
96	Newsprint	96		2096	112096001
	Paper board	96		2096	112096002
	Paper of all sorts	96		2096	112096003
	Waste paper	96		2096	112096004
97	Match wax	97		2097	112097001
	Paraffin wax of all grade standards other than food grade standard	97		2097	112097002
	Standard wax	97		2097	112097003
98	Push chairs for babies (Perambulators)	98		2098	112098001
	Perambulators iand tyres, tubes and flaps used therewith	98		2098	112098002
99	Petromax lights	99		2099	112099001
100	Ductile pipes	100		2100	112100001
	Hose pipes	100		2100	112100002
	PVC pipes	100		2100	112100003
	Pipes, tubes and its fittings of all varieties -others	100		2100	112100004

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
101	Pizza bread	101		2101	112101001
102	Master batches	102		2102	112102001
	Plastic granules	102		2102	112102002
	Plastic powder	102		2102	112102003
	Plastic scraps	102		2102	112102004
103	Plastic raw materials	103		2103	112103001
104	Deminerliser for effluent treatment (Water pollution control equipments)	104		2104	112104001
	Pollution control equipments as notified by the Government - others	104		2104	112104002
	Synthetic packing media for trickling filters (Water pollution control equipment)	104		2104	112104003
	Activated Carbon filter (Water pollution control equipments)	104	(i)	2104	112104004
	Aero Tiller for composting (Water pollution control equipments)	104	(i)	2104	112104005
	Air flotation (Water pollution control equipments)	104	(i)	2104	112104006
	Autoclave for waste treatment (Water pollution control equipments)	104	(i)	2104	112104007
	Belt press (Water pollution control equipments)	104	(i)	2104	112104008
	Bio filter (Water pollution control equipments & Instrumentations)	104	(i)	2104	112104009
	Centrifuge (Water pollution control equipments)	104	(i)	2104	112104010
	Coarse screen / micro screen (Satinless steel / mild steel) - (Water pollution control equipments)	104	(i)	2104	112104011
	Diffuse of all types for supply of air, in liquid waste treatment (Water pollution control equipments)	104	(i)	2104	112104012
	Digestors (Water pollution control equipments)	104	(i)	2104	112104013
	Dissolved Air Flotation (Water pollution control equipments)	104	(i)	2104	112104014
	Dry Scrubber (Water pollution control equipments & Instrumentations)	104	(i)	2104	112104015
	Filter press (Water pollution control equipments)	104	(i)	2104	112104016
	Filtration units such as (pressure filter, activated carbon filter, reverse osmosis , micro filter) (Water pollution control equipments)	104	(i)	2104	112104017
	Gas holding tanks for digestors (Water pollution control equipments)	104	(i)	2104	112104018
	Gas meters for digestors (Water pollution control equipments)	104	(i)	2104	112104019
	Headers and laterals with accessories for trickling filters (Water pollution control equipments)	104	(i)	2104	112104020
	Mechanical Flocculator (Water pollution control equipments)	104	(i)	2104	112104021
	Micro filter (Water pollution control equipments)	104	(i)	2104	112104022
	Motor with reduction gear arrangements intended for clarifiers for liquid waste treatment (Water pollution control equipments)	104	(i)	2104	112104023
	Nano filter (Water pollution control equipments)	104	(i)	2104	112104024
	Oil skimmer (Water pollution control equipments)	104	(i)	2104	112104025
	Packed bed column / towers for effulent treatment (Water pollution control equipments)	104	(i)	2104	112104026
	Paddles (Water pollution control equipments)	104	(i)	2104	112104027
	Pollution control equipments as notified by the Government	104	(i)	2104	112104028

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Pressure filter (Water pollution control equipments)	104	(i)	2104	112104029
	Racker arms (Water pollution control equipments)	104	(i)	2104	112104030
	Radial arms and accessories for trickling filters (Water pollution control equipments)	104	(i)	2104	112104031
	Reverse Osmosis filter (Water pollution control equipments)	104	(i)	2104	112104032
	Rotary screen / comminutor (Stainless / detritor) (Water pollution control equipments)	104	(i)	2104	112104033
	Surface aerators / floating aerators and accessories (Water pollution control equipments)	104	(i)	2104	112104034
	Tube / plate separator (Water pollution control equipments)	104	(i)	2104	112104035
	Vacuum Filter (Water pollution control equipments)	104	(i)	2104	112104036
	Weirs (Water pollution control equipments)	104	(i)	2104	112104037
	Adoption system (Water pollution control equipments & Instrumentations)	104	(i) & (ii)	2104	112104038
	B Oc Incubator (Instrumentation)	104	(i) & (ii)	2104	112104039
	Continuous Chemical Dosing Equipments (Water pollution control equipments)	104	(i) & (ii)	2104	112104040
	C Oc Apparatus(Instrumentation)	104	(ii)	2104	112104041
	Condenser for waste recovery (Water pollution control equipments & Instrumentations)	104	(ii)	2104	112104042
	Conductivity Meter (Instrumentation)	104	(ii)	2104	112104043
	Electrical meters for digestors (Water pollution control equipments)	104	(ii)	2104	112104044
	Incinerator (Water pollution control equipments & Instrumentations)	104	(ii)	2104	112104045
	Ion Analyser (Instrumentation)	104	(ii)	2104	112104046
	Mercury Analyser (Instrumentation)	104	(ii)	2104	112104047
	Noise Meter (Instrumentation)	104	(ii)	2104	112104048
	PH Meter and Recorder (Instrumentation)	104	(ii)	2104	112104049
	Spectrophotometer (UV-VIS and VIS-IR Digital) (Instrumentation)	104	(ii)	2104	112104050
	Turbidity Meter (Instrumentation)	104	(ii)	2104	112104051
	Water Pollution Testing Kits (Instrumentation)	104	(ii)	2104	112104052
	Bag filters (Air Pollution Control Equipments)	104	(iii)	2104	112104053
	Cyclones (Air Pollution Control Equipments)	104	(iii)	2104	112104054
	Detectors (for grass) (Air Pollution Control Equipments)	104	(iii)	2104	112104055
	Electrostatic precipitators (Air Pollution Control Equipments)	104	(iii)	2104	112104056
	Fabric filters (Air Pollution Control Equipments)	104	(iii)	2104	112104057
	Filter head assembly (Air Pollution Control Equipments)	104	(iii)	2104	112104058
	Filters (Fabric filters, bag filter, vacuum filters) (Air Pollution Control Equipments)	104	(iii)	2104	112104059
	High volume sampler (Air Pollution Control Equipments)	104	(iii)	2104	112104060
	Mist eliminator (Air Pollution Control Equipments)	104	(iii)	2104	112104061
	Particle analyser (SO ₂ , CO, Nox, Sox, hydrocarbons, chlorine, fluorine, etc.,) (Air Pollution Control Equipments)	104	(iii)	2104	112104062
	Personal samplers (Air Pollution Control Equipments)	104	(iii)	2104	112104063
	Pitet tube (Air Pollution Control Equipments)	104	(iii)	2104	112104064
	Pressure gauges (Air Pollution Control Equipments)	104	(iii)	2104	112104065

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Sampling train (for ambient / stack air quality monitoring) (Air Pollution Control Equipments)	104	(iii)	2104	112104066
	Smoke meter (Air Pollution Control Equipments)	104	(iii)	2104	112104067
	Timber (Air Pollution Control Equipments)	104	(iii)	2104	112104068
	Vacuum filter (Air Pollution Control Equipments)	104	(iii)	2104	112104069
	Wet Scrubbers (Air Pollution Control Equipments)	104	(iii)	2104	112104070
	Evaporator (Water pollution control equipments)	104	I	2104	112104071
105	Calendar other than those specified in the Fourth Schedule.	105		2105	112105001
	Diary other than those specified in the Fourth Schedule.	105		2105	112105002
	Printed material other than those specified in the Fourth Schedule.	105		2105	112105003
106	Drawing ink whether or not concentrated or solid, excluding toner and cartridges other than those specified in the Fourth Schedule	106		2106	112106001
	Printing ink whether or not concentrated or solid, excluding toner and cartridges other than those specified in the Fourth Schedule	106		2106	112106002
107	Fruit drink whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	107		2107	112107001
	Fruit jam (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	107		2107	112107002
	Fruit squash (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	107		2107	112107003
	FruitJuice whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	107		2107	112107004
	Jelly - (processed Vegetables/fruits)(whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	107		2107	112107005
	Paste - (processed Vegetables/fruits) (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	107		2107	112107006
	Processed vegetables (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	107		2107	112107007
	Processed fruit (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	107		2107	112107008
108	Processed fish	108		2108	112108001
	Processed poultry	108		2108	112108002
	Processed meat	108		2108	112108003
109	Pulp of wood	109		2109	112109001
	Pulp of Bagasse	109		2109	112109002
	Pulp of bamboo	109		2109	112109003
	Pulp of paper	109		2109	112109004
110	Pulses and grams other than those specified elsewhere in the Schedule	110		2110	112110001
111	Quinine and its products	111		2111	112111001
112	Railway coaches and parts thereof	112		2112	112112001
	Railway engines and parts thereof	112		2112	112112002
	Railway wagons and parts thereof	112		2112	112112003

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
113	Cashew nuts fresh or dried, whether or not shelled or peeled	113		2113	112113001
	Raw Cashew	113		2113	112113002
114	Raw silk imported from abroad	114		2114	112114001
	Raw Silk yarn imported from abroad	114		2114	112114002
115	Readymade garments	115		2115	112115001
116	Ready to use flour pastes	116		2116	112116001
117	Renewable energy devices and spare parts other than those specified in the Fourth Schedule.	117		2117	112117001
118	Red gravel	118		2118	112118001
	Red earth	118		2118	112118002
	River grit	118		2118	112118003
	River sand	118		2118	112118004
119	Ammoniated latex	119		2119	112119001
	Centrifugal latex	119		2119	112119002
	Crumb rubber	119		2119	112119003
	Dry block rubber	119		2119	112119004
	Dry crepe rubber	119		2119	112119005
	Dry ribbed sheets of RMA grades	119		2119	112119006
	Earth scrap all grades and qualities	119		2119	112119007
	Latex all grades and qualities	119		2119	112119008
	Latex concentrate all grades and qualities	119		2119	112119009
	Raw rubber all grades and qualities	119		2119	112119010
	Rubber all grades and qualities	119		2119	112119011
	Skimmed rubber all grades and qualities	119		2119	112119012
	Synthetic rubber all grades and qualities	119		2119	112119013
	Tree lace all grades and qualities	119		2119	112119014
120	Sago of all kinds	120		2120	112120001
	Starch of all kinds	120		2120	112120002
121	Sale of salt for industrial use by any dealer (Exempted by Notification – w.e.f.23.5.07 – G.O.Ms.No.90 dated 14.10.08)	121		2121	112121001
122	Aluminium scraps	122		2122	112122001
	Cloth rags	122		2122	112122002
	Non-ferrous metal scraps -others (other than those specified elsewhere in the Schedule)	122		2122	112122003
	Non-ferrous scraps (other than those specified elsewhere in the Schedule)	122		2122	112122004
	Old copper vessel whether worn out or beaten	122		2122	112122005
	Old stainless steel vessel whether worn out or beaten	122		2122	112122006
	Old brass vessel whether worn out or beaten	122		2122	112122007
	Scraps of lead (other than those specified elsewhere in the Schedule)	122		2122	112122008
	Scraps of brass (other than those specified elsewhere in the Schedule)	122		2122	112122009
	Scraps of lead alloys (other than those specified elsewhere in the Schedule)	122		2122	112122010
	Scraps of copper (other than those specified elsewhere in the Schedule)	122		2122	112122011
	Scraps of copper alloys (other than those specified elsewhere in the Schedule)	122		2122	112122012
	Waste of paper board	122		2122	112122013
	Waste of wool (goats hair and similar fibrous growth on bodies of animal)	122		2122	112122014
Waste of woolen yarn	122		2122	112122015	

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
123	Sewing machines	123		2123	112123001
	Sewing machines- parts and accessories	123		2123	112123002
124	Sherbet	124		2124	112124001
125	Boats	125		2125	112125001
	Other water vessels	125		2125	112125002
	Ships	125		2125	112125003
126	Silk cotton seeds	126		2126	112126001
127	Silk fabrics (excluding handloom silks) tobacco and textile fabrics unless covered by AED - Deleted w.e.f. 12.07.11(G.O.Ms.No.90 dated 21.07.11)	127		2127	Deleted w.e.f 21.07.11
128	Solvent oils other than organic solvent oil	128		2128	112128001
129	Contact lens	129		2129	112129001
	Lens cleaner	129		2129	112129002
	Spectacles, parts and components thereof, contact lens and lens cleaner	129		2129	112129003
130	Aniseed other than those specified in the Fourth Schedule	130		2130	112130001
	Cumin seed other than those specified in the Fourth Schedule	130		2130	112130002
	Spices of all varieties and forms other than those specified in the Fourth Schedule	130		2130	112130003
131	Badges (Sports goods)	131		2131	112131001
	Childrens' playground equipments	131		2131	112131002
	Cups (sports goods)	131		2131	112131003
	Medals (Sports goods)	131		2131	112131004
	Shields and badges(sports goods)	131		2131	112131005
	Sports goods including goods for indoor or outdoor games excluding apparel and footwear	131		2131	112131006
	Swings(Sports goods)	131		2131	112131007
	Trophies (sports goods)	131		2131	112131008
132	Copy books other than those specified in the Fourth Schedule	132		2132	112132001
	Student note books other than those specified in the Fourth Schedule	132		2132	112132002
132A	Sugars of all kinds, that is to say, Cane Sugar, beet sugar, chemically pure sucrose in solid form - w.e.f. 1.11.2014 (G.O.Ms.No.82 dated 31.10.2014)	132 A		2155	112155001
	Imported sugars of all kinds- w.e.f. 1.11.2014 (G.O.Ms.No.82 dated 31.10.2014)	132 A		2155	112155002
133	Sweets made of peas dhall	133		2133	112133001
	Ellu Mittai (Exempted By Notification - G.O.Ms.No.107-23.5.07) w.e.f 23.5.07	133		2133	112133002
	Handmade Mittai (Exempted By Notification - G.O.Ms.No.107-23.5.07) w.e.f 23.5.07	133		2133	112133003
	Kadalai Mittai ((Exempted By Notification - G.O.Ms.No.107-23.5.07) w.e.f 23.5.07	133		2133	112133004
	Murukku.	133		2133	112133005
	Pori Urundai (Exempted by Notification - GO. No. 107 - w.e.f.23.5.07)	133		2133	112133006
	Sweets made of fried gram	133		2133	112133007
	Sweets made of gingelly	133		2133	112133008
	Sweets made of puffed rice	133		2133	112133009
	Sweets made of groundnuts	133		2133	112133010
134	Tamarind seed and powder	134		2134	112134001
135	Tanning materials of vegetable origin	135		2135	112135001

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
136	Tapioca flour	136		2136	112136001
137	Tea	137		2137	112137001
138	Tools	138		2138	112138001
139	Toys excluding electronic toys	139		2139	112139001
140	Tractors of all kinds (excluding crawler tractors), and articles (excluding batteries)	140	i	2140	112140001
	Trailors of tractors of all kinds and attachments and parts	140	ii	2140	112140002
	Combined harvesters , attachments and parts	140	iii,iv	2140	112140003
	Power tillers, attachments and parts	140	iii,iv	2140	112140004
	Threshers, attachments and parts	140	iii,iv	2140	112140005
	Ttransplanter , attachments and parts	140	iii,iv	2140	112140006
	Attachment and parts of Tractor of all kinds	140	iv	2140	112140007
	Attachment and parts of Trailor of Tractor of all kinds	140	iv	2140	112140008
141	Transformers	141		2141	112141001
142	Transmission towers	142		2142	112142002
142	Transmission wires	142		2142	112142003
143	Umbrellas of all kinds including beach and garden umbrellas and folding umbrellas and parts thereof	143		2143	112143001
144	Vanaspati (Hydrogenated Vegetable Oil)	144		2144	112144001
145	Refined Vegetable oils (G.O.Ms.No.47 dated 27.3.12-w.e.f. 1.4.2012)	145	(i)	2145	112145001
	Vegetable oils (G.O.Ms.No.47 dated 27.3.12-w.e.f. 1.4.2012)	145	(i)	2145	112145002
	Oil cake other than those specified in the Fourth Schedule (G.O.Ms.No.47 dated 27.3.12-w.e.f. 1.4.2012)	145	(ii)	2153	112153001
146	Vegetable vathal of all kinds sold under a brand name other than those specified in the Fourth Schedule	146		2146	112146001
147	Wet dates	147		2147	112147001
148	Wheat (Exempted by Notification - G.O.Ms.No.48 dated 27.03.12) w.e.f. 01.04.2012	148		2148	112148001
149	Atta	149		2149	112149001
	Maida	149		2149	112149002
	Rava (sooji)	149		2149	112149003
	Wheat Flour	149		2149	112149004
150	Windmill for water pumping and for generation of electricity	150		2150	112150001

PART – C

[Sec sub-section (2) of section 3]

Goods which are taxable at the rate of 14.5 percent.

(G.O.Ms.No.76, Commercial Taxes and Registration (B1) dated 11th July 2011 - w.e.f. 12th July 2011)

Notification – II- No.II (1) /CTR /12(R-6) /2011)

Notification–VII –No. II (1)/CTR /12 (R-11/2011)

Notification–X –No. II (1)/CTR /12 (R-14/2011)

Notification – IV – No.II(1) / CTR / 12 (a-11)/2012

(G.O.Ms.No.48 dated 27th March 2012 – w.e.f. 1.4.2012)

G.O.Ms.No.30 Commercial Taxes Registration (B2), 21st March 2013

No. II (1) / CTR / 11(a-2)/2013

Act No.14 of 2013 – Amendment of First Schedule – 145 – 29th May 2013

Act No. 15 of 2013 – Amendment of First Schedule – 145 – 29th May 2013

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE	
1	Absolute alcohol	1		302	113001001	
	Denatured Spirit	1		302	113001002	
	Methyl alcohol	1		302	113001003	
	Neutral spirit	1		302	113001004	
	Rectified Spirit	1		302	113001005	
2	Adhesive solution	2		303	113002001	
	Adhesives of all kinds	2		303	113002002	
	Glue	2		303	113002003	
	Gum	2		303	113002004	
	Gum Paste	2		303	113002005	
	Gum tapes	2		303	113002006	
	Gummed tapes	2		303	113002007	
	Lapping compound	2		303	113002008	
	Liquid M-Seal epoxy	2		303	113002009	
	Resin (Adhesive)	2		303	113002010	
	Self adhesive tapes	2		303	113002011	
	Adhesives other than those specified elsewhere in the schedule	2		303	113002012	
	3	Air conditioners	3	i	304	113003001
		Air conditioning apparatus and instruments	3	i	304	113003002
Air Conditioning appliances		3	i	304	113003003	
Air conditioning plants		3	i	304	113003004	
Air coolers		3	i	304	113003005	
All Cooling appliances		3	i	304	113003006	
Coffee coolers		3	ii	304	113003007	
Deep freezers		3	ii	304	113003008	
Mechanical water coolers		3	ii	304	113003009	
Refrigerating applicanes and equipments of all kinds		3	ii	304	113003010	
Refrigeration plants		3	ii	304	113003011	
Refrigeratos		3	ii	304	113003012	
Room Coolers		3	ii	304	113003013	
Walk - in- coolers		3	ii	304	113003014	
Water cooler cum heater units		3	iii	304	113003015	

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Parts an accessories of Water cooler cum heater units	3	iv	304	113003016
	Parts and accessories of Refrigerators	3	iv	304	113003017
	Parts and accessories of Air Conditioner	3	iv	304	113003018
4	Apparatus for making coffee under pressure, commonly known as espresso	4		305	113004001
5	Ammunitions of all kinds	5		306	113005001
	Arms of all kinds	5		306	113005002
	Explosives of all kinds	5		306	113005003
	Bayonets	5	i	306	113005004
	Pistols	5	i	306	113005005
	Revolvers	5	i	306	113005006
	Rifles	5	i	306	113005007
	Truncheons and ammunition used therewith	5	i	306	113005008
	Hand grenades	5	ii	306	113005009
	Air guns and pellets used therewith	5	iii	306	113005010
	Air refiles and pellets used therewith	5	iii	306	113005011
	Detonators Caps	5	iii	306	113005012
	Electric detonators	5	iii	306	113005013
	Fuses and other blasting powder	5	iii	306	113005014
	Gelatin sticks	5	iii	306	113005015
	Gun Powder	5	iii	306	113005016
	Igniters	5	iii	306	113005017
	RDX	5	iii	306	113005018
6	Articles and equipments for gymnastics	6		307	113006001
	Health fitness equipments	6		307	113006002
7	Asbestos sheets and Products	7		308	113007001
	Cement products in combination with other materials not elsewhere mentioned in this schedule	7		308	113007002
8	Bakery products sold with brand name	8		309	113008001
	Biscuits of all varieties sold with brand name	8		309	113008002
	Cakes sold with brand name	8		309	113008003
	Pastries sold with brand name	8		309	113008004
9	Batteries and parts thereof	9		310	113009001
	Button cells	9		310	113009002
	Carbon rods	9		310	113009003
	Dry cells	9		310	113009004
	Solar cells of all kinds parts and accessories thereof	9		310	113009005
	Zinc calots	9		310	113009006
9-A	Beedi - w.e.f. 12.7.11	9-A		370	113070001
	Beedi Tobacco -w.e.f. 12.7.11	9-A		370	113070002
10	Astronomical instruments	10		311	113010001
	Binocular Microscopes	10		311	113010002
	Binoculars	10		311	113010003
	Diffraction apparatus and mounding thereof	10		311	113010004
	Magnifying glasses	10		311	113010005

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Microscopes	10		311	113010006
	Monoculars	10		311	113010007
	Opera glasses	10		311	113010008
	Optical lenses other than lenses for spectacles	10		311	113010009
	Other optical telescope	10		311	113010010
	survey instruments	10		311	113010011
	Theodolite	10		311	113010012
11	Blasting gun powder	11		312	113011001
	Other mechanical explosives	11		312	113011002
12	Bulbs for all motor vehicles	12		313	113012001
	Cables for all motor vehicles	12		313	113012002
	Fare meters for all motor vehicles	12		313	113012003
	Horns for all motor vehicles	12		313	113012004
	Parts and accessories excluding batteries, tyres,tubes and flaps of higher number of wheelers	12		313	113012005
	Parts and accessories excluding batteries, tyres,tubes and flaps of three wheelers	12		313	113012006
	Parts and accessories excluding batteries, tyres,tubes and flaps of two wheelers	12		313	113012007
	Tyres, tubes and flaps ordinarily used for tractors	12		313	113012008
	Tyres,tubes and flaps ordinarily used for trailer of tractors	12		313	113012009
13	Bulldozers	13		314	113013001
	Dippers	13		314	113013002
	Dumpers	13		314	113013003
	Earthmovers	13		314	113013004
	Excavators	13		314	113013005
	Pile layers	13		314	113013006
	Scrappers	13		314	113013007
	Parts an accessories of Bulldozer,Dumpers,excavatores etc.,	13		314	113013008
13-A	Cellular Telephone (Mobile Phone) & its Parts and accessories - w.e.f. 12.7.11	13-A	(a)	371	113071001
	LCD Panels & its Parts and accessories w.e.f. 12.7.11	13-A	(d)	371	113071002
	LED Panels & its Parts and accessories - w.e.f. 12.7.11	13-A	(d)	371	113071003
	CDs -& its Parts and accessories - w.e.f. 12.7.11	13-A	(e)	371	113071004
	DVDs -& its Parts and accessories - w.e.f. 12.7.11	13-A	(e)	371	113071005
14	Cement and their substitutes	14		315	113014001
	Concrete mixture	14		315	113014002
	White cement and their substitutes	14		315	113014003
15	Cement Products of all kinds	15		316	113015001
	Cement tiles	15		316	113015002
	Pavement blocks excluding cement jolleys, doors, window frames made of RCC and Rcc pipes	15		316	113015003

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
16	Chinaware articles	16		317	113016001
	Porcelain ware articles	16		317	113016002
	Stoneware articles	16		317	113016003
17	Arc or cinema carbons	17		318	113017001
	Cinema slides	17		318	113017002
	Cinematographic equipments	17		318	113017003
	Cinematographic lenses	17		318	113017004
	Enlarges, plates and cloth required for use therewith (Cinematographic)	17		318	113017005
	Exposed films (cinematographic)	17		318	113017006
	Film strips (cinematographic)	17		318	113017007
	Over-head projectors	17		318	113017008
	Parts and accessories - Cinematographic equipments	17		318	113017009
	Projectors	17		318	113017010
	Sound recording and reproducing equipments	17		318	113017011
	Video cameras	17		318	113017012
	18	Collapsible gates	18		319
Grills made of iron and steel		18		319	113018002
Rolling shutters whether operated manually, mechanically and electrically and their parts		18		319	113018003
19	Bubble gum sold with brand name	19		320	113019001
	Chewing gum sold with brand name	19		320	113019002
	Chocolate sold with brand name	19		320	113019003
	Confectionery sold with brand name	19		320	113019004
	Frozen confectionery sold with brand name	19		320	113019005
	Frozen desert sold with brand name	19		320	113019006
	Ice cake sold with brand name	19		320	113019007
	Ice candy sold with brand name	19		320	113019008
	Ice jelly sold with brand name	19		320	113019009
	Kulfi sold with brand name	19		320	113019010
	Savouries sold with brand name -Reduced to 5% - (By Notification G.O.Ms.No.78 dated 11th July 2011-w.e.f. 12th July 2011)	19		320	113019011
	Sweets of all kinds sold with brand name -Reduced to 5% - (By Notification G.O.Ms.No.78 dated 11th July 2011-w.e.f. 12th July 2011)	19		320	113019012
20	Toffee sold with brand name	19		320	113019013
	Beauty boxes	20		321	113020001
	Bleaching agents	20		321	113020002
	Body deodorants	20		321	113020003
	cinnamon oil	20		321	113020004
	Cleaning liquids	20		321	113020005
	complexion rouge	20		321	113020006
	Cosmetics	20		321	113020007
	Eau de cologne	20		321	113020008
	Eye lashes	20		321	113020009
	Eye liners	20		321	113020010
Face packs	20		321	113020011	

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Hair creams	20		321	113020012
	Hair dyes	20		321	113020013
	Hair oil	20		321	113020014
	Hair removers	20		321	113020015
	Hair sprayers	20		321	113020016
	Lipsticks	20		321	113020017
	Make up articles	20		321	113020018
	Medicated body powder and forms	20		321	113020019
	Moisturizers	20		321	113020020
	Nail polishers and varnishers	20		321	113020021
	Perfumes	20		321	113020022
	Polish removers	20		321	113020023
	Prickly heat powder	20		321	113020024
	Ramachom oil	20		321	113020025
	Scents	20		321	113020026
	Snow and cream	20		321	113020027
	Solid colognes	20		321	113020028
	Talcum powder	20		321	113020029
	Toilet articles	20		321	113020030
21	Crockery (other than those specified elsewhere in the schedule)	21		322	113021001
	Cutlery (other than those specified elsewhere in the schedule)	21		322	113021002
	Forks	21		322	113021003
	Table cutlery	21		322	113021004
22	Abir	22	i	323	113022001
	Blue	22	i	323	113022002
	cleaning powder and liquids of all kinds	22	i	323	113022003
	Detergents whether cakes, liquid or powder - (other than those specified else where in the schedule)	22	i	323	113022004
	Stain busters	22	i	323	113022005
	Stain removers	22	i	323	113022006
	Toilet soaps (other than those specified else where in the schedule)	22	i	323	113022007
	Washing soap (other than those specified else where in the schedule)	22	i	323	113022008
22	Disinfectants -w.e.f.-28.05.2013	22	ii	372	113072001
	Germicides - w.e.f. 28.05.2013	22	ii	372	113072002
23	Diesel locomotive and parts and accessories thereof	23		324	113023001
	Parts and accessories of Diesel locomotive	23		324	113023002
24	Doors made of any materials other than those specified in the schedule	24		325	113024001
	Ladders made of any materials other than those specified in the schedule	24		325	113024002
	Partitions made of any materials other than those specified in the schedule	24		325	113024003
	Stands made of any materials other than those specified in the schedule	24		325	113024004

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Ventilators made of any materials other than those specified in the schedule	24		325	113024005
	Windows made of any materials other than those specified in the schedule	24		325	113024006
25	Dry grapes (Kismis) -- Reduced to 5% (By Notification -G.O.Ms.No.78 dated 11th July 2011 – w.e.f. -12th July 2011)	25		326	113025007
	Almond	25		326	113025008
	Apricots	25		326	113025009
	Dry fruits	25		326	113025010
	Figs	25		326	113025011
	Pistha	25		326	113025012
	Walnut	25		326	113025013
	Dry fruits nuts and kernals -other than those specified in the schedule	25		326	113025014
26	Duplicating machines	26		327	113026001
	Duplicators	26		327	113026002
	Photo copying machines	26		327	113026003
	Reprographic copiers	26		327	113026004
	Roneo machines	26		327	113026005
	Apparatus for obtaining duplicate copies -others	26		327	113026006
	Parts and accessories of Duplicating machine,Photocopying machine etc	26		327	113026007
27	Electric motor	27		328	113027001
	Parts and accessories -Electric motor	27		328	113027002
28	Coffee roasting appliances (Electrical domestic and commercial appliances)	28		329	113028001
	Cooking ranges (Electrical domestic and commercial appliances)	28		329	113028002
	Curd maker (Electrical domestic and commercial appliances)	28		329	113028003
	Deep fat fryer (Electrical domestic and commercial appliances)	28		329	113028004
	Dish washer (Electrical domestic and commercial appliances)	28		329	113028005
	Drier (Electrical domestic and commercial appliances)	28		329	113028006
	Electric hair dryer (Electrical domestic and commercial appliances)	28		329	113028007
	Electric hair removers (Electrical domestic and commercial appliances)	28		329	113028008
	Electric iron (Electrical domestic and commercial appliances)	28		329	113028009
	Electric kettle (Electrical domestic and commercial appliances)	28		329	113028010
	Electric knife (Electrical domestic and commercial appliances)	28		329	113028011
	Electric time switches (Electrical domestic and commercial appliances)	28		329	113028012
	Floor polishers (Electrical domestic and commercial appliances)	28		329	113028013
	Frying pans (Electrical domestic and commercial appliances)	28		329	113028014

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Grinder (Electrical domestic and commercial appliances)	28		329	113028015
	Hot food cabinet (Electrical domestic and commercial appliances)	28		329	113028016
	Massage apparatus (Electrical domestic and commercial appliances)	28		329	113028017
	Mechanical times (Electrical domestic and commercial appliances)	28		329	113028018
	Mixer (Electrical domestic and commercial appliances)	28		329	113028019
	Ovens (Electrical domestic and commercial appliances)	28		329	113028020
	Rice cooker (Electrical domestic and commercial appliances)	28		329	113028021
	Roti maker (Electrical domestic and commercial appliances)	28		329	113028022
	Sharpners (Electrical domestic and commercial appliances)	28		329	113028023
	Shavers (Electrical domestic and commercial appliances)	28		329	113028024
	Vaccum cleaner (Electrical domestic and commercial appliances)	28		329	113028025
	Vending machines (Electrical domestic and commercial appliances)	28		329	113028026
	Washing machines (Electrical domestic and commercial appliances)	28		329	113028027
	Water heater including immersion heater (Electrical domestic and commercial appliances)	28		329	113028028
	Water purifier (Electrical domestic and commercial appliances)	28		329	113028029
	Electrical domestic and commercial appliances - other than those specified in the schedule	28		329	113028030
29	Electric Storage batteries including containers, covers and plates	29		330	113029031
30	Electronic Games	30		331	113030001
	Electronic toys and Games	30		331	113030002
31	Air circulators	31		332	113031001
	Controlling systems	31		332	113031002
	Fans	31		332	113031003
	Regulators not specified elsewhere	31		332	113031004
	Thrister control power equipments	31		332	113031005
	Voltage stabilisers not specified elsewhere	31		332	113031006
32	Fax machines	32		333	113032001
	Parts and accessories of Fax machines	32		333	113032002
33	Articles made of Fibre glass other than those specifically mentioned in the schedule	33		334	113033001
	Fibre galss sheets	33		334	113033002
34	Fire fighting devices	34		335	113034001
	Fire fighting equipments	34		335	113034002
35	Coloured matches	35		336	113035001
	Fire works	35		336	113035002

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
36	Floor and wall tiles of all varieties - others	36		337	113036001
	Marble chips	36		337	113036002
	Marble dusts	36		337	113036003
	Marble floor tiles	36		337	113036004
	Marble wall tiles	36		337	113036005
	Mosaic powder	36		337	113036006
	Mosaic tiles	36		337	113036007
	Other articles made of marbles	36		337	113036008
	Ceramic tiles	36	i	337	113036009
	Ceramic Wall tiles	36	i	337	113036010
	Ceramic Roofing tiles	36	i	337	113036011
	Glazed floor tiles	36	i	337	113036012
	Cuddapah stone slabs	36	ii	337	113036013
	Shahabad stone slabs	36	ii	337	113036014
	Granite blocks (rough or raw)	36	iii(a)	337	113036015
	Polished granite slabs including Tomb,monumnet and head stone	36	iii(b)	337	113036016
	Black stone	36	iv	337	113036017
	Kora stone	36	iv	337	113036018
	Marble boulders or lumps	36	v(a)	337	113036019
	Marble slabs	36	v(b)	337	113036020
37	Boilers of all types	37		338	113037001
	Boilers using agricultural waste as fuel but not including boilers using municipal waste only as fuel	37		338	113037002
	Fludized bed boilers	37		338	113037003
	Furnaces of all types	37		338	113037004
	Ignifluid boilers	37		338	113037005
38	Gas ovens - other than those mentioned in any of the schedule	38		339	113038001
	Gas stoves - other than those mentioned in any of the Schedule	38		339	113038002
39	Generating sets	39		340	113039001
	Generators	39		340	113039002
	Non electronic voltage stabilizers	39		340	113039003
40	Ghee with brand name- Reduced to 5% (By Notification -G.O.Ms.No.78 dated 11th July 2011 – w.e.f.12th July 2011)	40		341	113040001
41	Glass -other than those specified elsewhere in the schedule	41		342	113041001
	Glassware -other than those specified elsewhere in the schedule	41		342	113041002
42	Ice creams sold with brand name	42		343	113042001
43	Instant coffee	43		344	113043001
	Instant tea	43		344	113043002
44	Diesel engine , their spare parts	44		345	113044001
	Internal combustion engine, their spare parts	44		345	113044002
	Marine Engine , their spare parts	44		345	113044003
	Parts of Oil Engine, Diesel engine etc	44		345	113044004

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
45	Copper - clad board or sheets	45		346	113045001
	Decolam	45		346	113045002
	Expanded polystyrene of all kinds of mica	45		346	113045003
	Formica	45		346	113045004
	Laminated board of sheet of all varieties and description	45		346	113045005
	Sunmica	45		346	113045006
46	Elevators - whether operated by electricity, hydraulic power, mechanical power or steam	46		347	113046001
	Hoists - whether operated by electricity, hydraulic power, mechanical power or steam	46		347	113046002
	Lifts - whether operated by electricity, hydraulic power, mechanical power or steam	46		347	113046003
47	Machine made matches	47		348	113047001
48	Mirrors of all kinds	48		349	113048001
49	Bodies built on motor vehicles , components, spare parts and accessories thereof	49		350	113049001
	Chassis of motor vehicles , components, spare parts and accessories thereof	49		350	113049002
	Mopeds , components, spare parts and accessories thereof	49		350	113049003
	Motor bodies built on chasis on motor vehicles , components, spare parts and accessories thereof	49		350	113049004
	Motor combinations , components, spare parts and accessories thereof	49		350	113049005
	Motor cycles , components, spare parts and accessories thereof	49		350	113049006
	Motor engines , components, spare parts and accessories thereof	49		350	113049007
	Motor scooters , components, spare parts and accessories thereof	49		350	113049008
	Motor vehicle, components, spare parts and accessories thereof	49		350	113049009
	Motor vessels , components, spare parts and accessories thereof	49		350	113049010
	Motorettes , components, spare parts and accessories thereof	49		350	113049011
	Parts and accessories of Motor vehicle, Motor cycle, Motor scooters etc	49		350	113049012
	Three wheelers , components, spare parts and accessories thereof	49		350	113049013
	Trailers , components, spare parts and accessories thereof	49		350	113049014
50	Enamels not otherwise specified in this schedule	50	i	351	113050001
	Paints not otherwise specified in this schedule	50	l	351	113050002
	Colours	50	ii	351	113050003
	Cement based water paints	50	iii	351	113050004
	Dry distempers	50	iii	351	113050005
	Oil bound distempers	50	iii	351	113050006
	Plastic emulsion paints	50	iii	351	113050007
	Bituminous and coal tar blocks	50	iv	351	113050008

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	French polish	50	iv	351	113050009
	Varnishes	50	iv	351	113050010
	Blown linseed oil	50	v	351	113050011
	Diluents and thinners	50	v	351	113050012
	Double boiled linseed oil	50	v	351	113050013
	Natural and synthetic drying oils	50	v	351	113050014
	Semi drying oils	50	v	351	113050015
	Stand oil	50	v	351	113050016
	Sulphurised linseed oil	50	v	351	113050017
	Tung oil	50	v	351	113050018
	Whale oil	50	v	351	113050019
	Caulking compounds and other mastics	50	vi	351	113050020
	False ceiling or the like	50	vi	351	113050021
	Glaziers putty	50	vi	351	113050022
	Grafting putty	50	vi	351	113050023
	indoor walls	50	vi	351	113050024
	Non refractory surfacing preparation for fecades	50	vi	351	113050025
	Painters fillings	50	vi	351	113050026
	Resin cements	50	vi	351	113050027
	Emery clothes	50	vii	351	113050028
	Flint papers	50	vii	351	113050029
	Paint brush -(Reduced to 5% -By Notification G.O.Ms.No.78 dated 11th July 2011 -w.e.f.12th July 2011)	50	vii	351	113050030
	Paint removers	50	vii	351	113050031
	Stainers of all kinds	50	vii	351	113050032
	All other materials used in painting and varnishing	50	vii	351	113050033
51	Film packs and plates	51		352	113051001
	Flash light apparatus	51		352	113051002
	Photo albums	51		352	113051003
	Photo blocks	51		352	113051004
	Photo frames	51		352	113051005
	Photo mounts	51		352	113051006
	Photographic cameras	51		352	113051007
	Photographic enlargers	51		352	113051008
	Photographic films	51		352	113051009
	Photographis lenses	51		352	113051010
	X- ray films	51		352	113051011
52	Plaster of paris	52		353	113052001
53	All other non-soft boards	53		354	113053001
	Batten board or soft wall ceiling	53		354	113053002
	Block board	53		354	113053003
	Hard board	53		354	113053004
	Insulation board	53		354	113053005
	Lamin board	53		354	113053006
	Particle board	53		354	113053007
	Plywood	53		354	113053008

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Veeneer plywood	53		354	113053009
	Floor boards whether or not containing any other material othen than wood	53	ii	354	113053010
54	Power factors of all kinds	54		355	113054001
	Shunt capacitors of all kinds	54		355	113054002
55	Sandal wood	55		356	113055001
56	Bath showers	56		357	113056001
	Bidets	56		357	113056002
	Commodes	56		357	113056003
	Flushing cisterns	56		357	113056004
	Man-hole cover used in connection with drainage and sewage disposables	56		357	113056005
	Part and accessories of Sanitary equipments	56		357	113056006
	Sanitary equipments and fittings of every description	56		357	113056007
	Sinks	56		357	113056008
	Taps	56		357	113056009
	Urinals	56		357	113056010
	Wash basin pedestal	56		357	113056011
	Wash basins	56		357	113056012
	Water closet tanks	56		357	113056013
57	Baby nappies (Reduced to 5% -By Notification G.O.Ms.No.48 dated 27th March 2012 -w.e.f 1st April 2012)	57		358	113057001
	Beltless napkins (Reduced to 5% -By Notification G.O.Ms.No.48 dated 27th March 2012 -w.e.f 1st April 2012)	57		358	113057002
	Disposable diapers (Reduced to 5% -By Notification G.O.Ms.No.48 dated 27th March 2012 -w.e.f 1st April 2012)	57		358	113057003
	Sanitary napkins (Reduced to 5% -By Notification G.O.Ms.No.48 dated 27th March 2012 -w.e.f 1st April 2012)	57		358	113057004
	Sanitary towels (Reduced to 5% -By Notification G.O.Ms.No.48 dated 27th March 2012 -w.e.f 1st April 2012)	57		358	113057005
58	After shave lotion	58		359	113058001
	Razor blades	58		359	113058002
	Razor cartridge	58		359	113058003
	Safety razors	58		359	113058004
	Shaving brush	58		359	113058005
	Shaving cream	58		359	113058006
	Shaving sets	58		359	113058007
	Shaving soap	58		359	113058008
59	Cash chests	59		360	113059001
	Cash or deed boxes	59		360	113059002
	Locker cabinets	59		360	113059003
	Safe deposit lockers	59		360	113059004
	Strong boxes and doors	59		360	113059005
	Strong room or vault room	59		360	113059006

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Ventilators armoured or reinforced safes	59		360	113059007
	Wall coffers	59		360	113059008
60	Back grounds	60		361	113060001
	curtain backgrounds	60		361	113060002
	Lighting control reflectors	60		361	113060003
	Modifiers	60		361	113060004
	Studio Backgrounds	60		361	113060005
	Tri reflectors	60		361	113060006
61	Products of mixture of rubber	61		362	113061001
	Synthetic rubber products	61		362	113061002
62	Television sets	62		363	113062001
	Parts and accessories of Television	62		363	113062002
63	Timber - (Includes all kinds of wood, standing trees, logs, planks, rafters of any size or variety, other than those specified elsewhere in the Schedule)	63		364	113063001
64	Deodorants	64		365	113064001
	Mouth washers	64		365	113064002
	Other Dentrifrices	64		365	113064003
	Tongue cleaners	64		365	113064004
	Tooth brush	64		365	113064005
	Tooth paste	64		365	113064006
	Tooth powder (whether medicated or not)	64		365	113064007
65	Tyres, tubes and flaps other than those specified in the schedule	65		366	113065001
66	Vacuum flasks of all kinds and descriptions, components and accessories thereof	66		367	113066001
	Containers and vessels- vacuum flask	66		367	113066002
	Ice buckets or boxes	66		367	113066003
	Refills for flasks	66		367	113066004
	Thermally insulated flasks	66		367	113066005
	Thermic jugs	66		367	113066006
	Thermoses	66		367	113066007
	Tins and receptacles to keep food or beverages or other articles, hot or cold	66		367	113066008
67	Auto print time punching clocks	67		368	113067001
	Clocks	67		368	113067002
	Electronic devices - watches	67		368	113067003
	Instrument panel clocks of all kinds parts and accessories thereof	67		368	113067004
	Mechanical timers	67		368	113067005
	Stop watches	67		368	113067006
	Time pieces (Whether or not in combinatiion with any other devices)	67		368	113067007
	Time- records	67		368	113067008
	Time registers	67		368	113067009
	Time switches	67		368	113067010
	watch bands	67		368	113067011
	Watch bracelets	67		368	113067012

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Watch chains	67		368	113067013
	Watch straps	67		368	113067014
	Watches	67		368	113067015
	Parts and accessories of Watches, clock etc	67		368	113067016
68	Gas meters parts and accessories thereof	68	i	369	113068001
	Industrial thermometers parts and accessories thereof	68	i	369	113068002
	Water meters, parts and accessories thereof	68	l	369	113068003
	Counter scales parts and accessories and weights used therewith	68	ii(a)	369	113068004
	Platform scales parts and accessories and weights used therewith	68	ii(a)	369	113068005
	Spring balance parts and accessories and weights used therewith	68	ii(a)	369	113068006
	Weigh bridges parts and accessories and weights used therewith	68	ii(a)	369	113068007
	weighing balances , parts and accessories and weights used thereof	68	ii(a)	369	113068008
	Weighing machines of all kinds parts and accessories and weights used therewith	68	ii(a)	369	113068009
	Weighing scales parts and accessories and weights used therewith	68	ii(a)	369	113068010
	Conical measures	68	ii(b)	369	113068011
	Cylindrical measures	68	ii(b)	369	113068012
	Dipping measures	68	ii(b)	369	113068013
	Measuring tapes	68	ii(b)	369	113068014
	Meter scales	68	ii(b)	369	113068015
	Metric pouring measures	68	ii(b)	369	113068016
	Steel yards	68	ii(b)	369	113068017
	Survey chains	68	ii(b)	369	113068018
69	Any other goods, not specified in any of the schedule	69		301	113069001

THE SECOND SCHEDULE

See sub-section (5) of section 3)

(G.O.Ms.No.76, Commercial Taxes and Registration (B1) dated 11th July 2011 - w.e.f. 12th July 2011)

Notification – III- No.II (1) /CTR /12(R-7) /2011 and

Notification –IV –No. II (1) / CTR / 12 (R-8) / 2011

(G.O.Ms.No.90, Commercial Taxes and Registration (B1) dated 21st July 2011 - w.e.f. 12th July 2011)

Notification No. II(1) / CTR/12(a-1)/2012

(G.O.Ms.No.47, Commercial Taxes and Registration (B1) dated 27th March 2012 – w.e.f. 1st April 2012)

Act No. 28 of 2013 – Amendment in Second Schedule -328 - 8th November 2013

(G.O.Ms.No. 82, Commercial Taxes and Registration (B1) -dated 31st October 2014 - w.e.f. -01.11.2014)

Notification No. II(1)/CTR/36(B)/2014

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	RATE OF TAX (%)	EXISTING CODE	NEW COMMODITY CODE
1	Alcoholic liquors of all kinds -Purchased,procured outside the state (G.O.Ms.No.47 dated 27.03.12 - w.e.f. 1.4.12) - (First Point of Sales)	1		58	401	120001001
	Alcoholic liquors of all kinds -Purchased,procured outside the state (G.O.Ms.No.47 dated 27.03.12 - w.e.f. 1.4.12) - - (Second Point of Sales)	1		14.5	401	120001002
2	Alcoholic liquors of all kinds for human consumption, other than liquors falling against serial Numbers (1) and (3)(At the Frist point of sale in the State) - w.e.f. 1.11.2014 - (By Notification - G.O.Ms.No.82 dated 31.10.2014)	2	(i)	58	402	120002001
	Alcoholic liquors of all kinds for human consumption, other than Beer, Wine, Draught Beer and liquors falling against serial Numbers (1) and (3) - (At the Second point of sale in the State) - w.e.f. 1.11.2014 - (By Notification - G.O.Ms.No.82 dated 31.10.2014)	2	(ii)	220	402	120002002
	Alcoholic liquors of all kinds for human consumption, other than Beer, Wine, Draught Beer and liquors falling against Serial Number 1 and 3 where basic price per case is upto Rs.421 - (Act No.28 of 2013 - 328 -8th November 2013) - (Second Point of Sales)	2	(ii)(a)	245	402	DELETED - w.e.f- 1.11.14
	Alcoholic liquors of all kinds for human consumption, other than Beer, Wine, Draught Beer and liquors falling against Serial Number 1 and 3 where basic price per case is from Rs.422 upto Rs.435- (Act No.28 of 2013 - 328 -8th November 2013) - (Second Poin	2	(ii)(b)	240	402	DELETED - w.e.f- 1.11.14
	Alcoholic liquors of all kinds for human consumption, other than Beer, Wine, Draught Beer and liquors falling against Serial Number 1 and 3 where basic price per case is from Rs.436 upto Rs.455- (Act No.28 of 2013 - 328 -8th November 2013) - (Second Poin	2	(ii)©	230	402	DELETED - w.e.f- 1.11.14
	Alcoholic liquors of all kinds for human consumption, other than Beer, Wine, Draught Beer and liquors falling against Serial Number 1 and 3 where basic price per case is from Rs.456 upto Rs.469- (Act No.28 of 2013 - 328 -8th November 2013) - (Second Poin	2	(ii)(d)	225	402	DELETED - w.e.f- 1.11.14
	Alcoholic liquors of all kinds for human consumption, other than Beer, Wine, Draught Beer and liquors falling against Serial Number 1 and 3 where basic price per case is from Rs.470 upto Rs.499- (Act No.28 of 2013 - 328 -8th November 2013)	2	(ii)(e)	220	402	DELETED - w.e.f- 1.11.14

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	RATE OF TAX (%)	EXISTING CODE	NEW COMMODITY CODE
	Alcoholic liquors of all kinds for human consumption, other than Beer, Wine, Draught Beer and liquors falling against Serial Number 1 and 3 where basic price per case is from Rs.500 upto Rs.514- (Act No.28 of 2013 - 328 -8th November 2013)	2	(ii)(f)	215	402	DELETED - w.e.f- 1.11.14
	Alcoholic liquors of all kinds for human consumption, other than Beer, Wine, Draught Beer and liquors falling against Serial Number 1 and 3 where basic price per case is from Rs.515 upto Rs.527- (Act No.28 of 2013 - 328 -8th November 2013) - - (Second Poi	2	(ii)(g)	210	402	DELETED - w.e.f- 1.11.14
	Alcoholic liquors of all kinds for human consumption, other than Beer, Wine, Draught Beer and liquors falling against Serial Number 1 and 3 where basic price per case is from Rs.528 upto Rs.717- (Act No.28 of 2013 - 328 -8th November 2013-) (Second Point	2	(i)(h)	205	402	DELETED - w.e.f- 1.11.14
	Alcoholic liquors of all kinds for human consumption, other than Beer, Wine, Draught Beer and liquors falling against Serial Number 1 and 3 where basic price per case is from Rs.718 upto Rs.760- (Act No.28 of 2013 - 328 -8th November 2013) - (Second Point	2	(ii)(i)	195	402	DELETED - w.e.f- 1.11.14
	Alcoholic liquors of all kinds for human consumption, other than Beer, Wine, Draught Beer and liquors falling against Serial Number 1 and 3 where basic price per case is from Rs.761 upto Rs.4726- (Act No.28 of 2013 - 328 -8th November 2013) - (Second Point	2	(ii)(j)	190	402	DELETED - w.e.f- 1.11.14
	Alcoholic liquors of all kinds for human consumption, other than Beer, Wine, Draught Beer and liquors falling against Serial Number 1 and 3 where basic price per case is from Rs.4727 and above - (Act No.28 of 2013 - 328 -8th November 2013) - (Second Point	2	(ii)(k)	185	402	DELETED - w.e.f- 1.11.14
	Beer - (At the Second point of sale in the State) - w.e.f. 1.11.2014 - (By Notification - G.O.Ms.No.82 dated 31.10.2014)	2	(iii)	260	402	120002003
	Wine -(At the Second point of sale in the State) - w.e.f. 1.11.2014 -(By Notification - G.O.Ms.No.82 dated 31.10.2014)	2	(iv)	250	402	120002004
	Draught Ber -(At the Second point of sale in the State) - w.e.f. 1.11.2014 - (G.O.Ms.No.82 dated 31.10.2014)	2	(v)	270	402	120002005
	Alcoholic liquors of all kinds for human consumption, other than liquors falling against serial Numbers (1) and (3)(At the Third point of sales in the State) - w.e.f. 1.11.2014 (By Notification - G.O.Ms.No.82 dated 31.10.2014)	2	(vi)	14.5	402	120002006
3	Foreign liquors, that is to say, wines, spirits and beers imported into India from foreign countries - (By Notification - G.O.Ms.No.65 dated 01.07.08 - w.e.f. 01.07.08)	3		58	403	120003001
4	Aviation Gasoline	4		29	404	120004001
5	Aviation Turbine Fuel including jet fuel	5		29	405	120005001
	Aviation Turbine Fuel sold to a Turbo-Prop Aircraft	5		4	405	120005002
6	Petrol with or without additives	6		27	406	120006001
7	High Speed Diesel Oil (By Notification - G.O.Ms.No.57 dated 5th June 08) - w.e.f. 6.6.08	7		21.43	407	120007001

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	RATE OF TAX (%)	EXISTING CODE	NEW COMMODITY CODE
8	Light Diesel Oil	8		25	408	120008001
9	Kerosene other than those sold through Public Distribution System	9		25	409	120009001
10	Molasses	10		30	410	120010001
11	Sugar not produced or manufactured in India - omitted w.e.f. 1.11.2014 -(By Notification G.O.Ms.No.82 dated 31.10.2014)	11		5	411	SCH - I
	Textile not produced or manufactured in India.	11		5	411	120011001
12	Sugarcane - omitted w.e.f. 1.11.2014 -(By Notification G.O.Ms.No.82 dated 31.10.2014)	12			412	SCH - IV
13	Tobacco refuse	13	(i)	30	413	120013001
	Unmanufactured tobacco	13	(i)	30	413	120013002
	Gutkha	13	(ii)	30	414	120013003
	Pan masala	13	(ii)	30	414	120013004
	Cheroots	13	(iii)	30	415	120013005
	Cigarettes	13	(iii)	30	415	120013006
	Cigarillos of tobacco or of tobacco substitutes	13	(iii)	30	415	120013007
	Cigars	13	(iii)	30	415	120013008
	Hoodku tobacco	13	(iv)	30	416	120013009
	Hookah tobacco	13	(iv)	30	416	120013010
	Smoking mixtures for cigarettes	13	(v)	30	417	120013011
	Smoking mixtures for pipes	13	(v)	30	417	120013012
	Homogenised or reconstituted tobacco	13	(vi)	30	418	120013013
	Chewing tobacco	13	(vii)	30	419	120013014
	Preparations containing chewing tobacco	13	(viii)	30	420	120013015
	Jarda	13	(ix)	30	421	120013016
	Scented tobacco	13	(ix)	30	421	120013017
	Snuff of tobacco and preparations containing snuff	13	(x)	30	422	120013018
	Tobacco extracts and essence	13	(xi)	30	423	120013019
	Cut tobacco	13	(xii)	30	424	120013020
	Any other tobacco products, not specified in any of the Schedule	13	(xiii)	30	425	120013021

SCHEDULE III
(See section 8)

Compounded rate for Hotels, Restaurants and Sweet Stalls

Section Number	TURNOVER SLAB	EXISTING CODE	NEW COMMODITY CODE
8(1)(a)	Dealer in ready to eat unbranded foods served in or catered indoors or outdoors by hotels, restaurants, sweet-stalls, clubs, caterers and any other eating houses under Composition		130001001
8(1)(a)	Dealer in ready to eat unbranded sweets served in or catered indoors or outdoors by hotels, restaurants, sweet-stalls, clubs, caterers and any other eating houses under Composition		130001002
8(1)(a)	Dealer in ready to eat unbranded savouries served in or catered indoors or outdoors by hotels, restaurants, sweet-stalls, clubs, caterers and any other eating houses under Composition		130001003
	Dealer in ready to eat unbranded non-alcoholic drinks and beverages served in or catered indoors or outdoors by hotels, restaurants, sweet-stalls, clubs, caterers and any other eating houses under Composition		130001004
8(1)(b)	Dealer in unbranded bakery products		130002001
8(1)(b)	Dealer in other ready to eat un-branded foods under Composition		130002002

NOTIFICATIONS

EXEMPTION IN RESPECT OF TAX PAYABLE BY ANY DEALER ON THE SALE OF THE CERTAIN GOODS UNDER THE ACT

(G.O.Ms.No.79 Commercial Taxes Registration (B2), 23rd March 2007)

No. II (1) / CTR / 30 (a-2) / 2007

(G.O. Ms.No.5 Commercial Taxes and Registration (B1) Department dated 1.1.2007)

G.O. Ms No.43 Commercial Taxes and Registration [B2] Department dated 05.05.2008

No.II(1)/CTR/4(B-2)/2010.

G.O. Ms No.67 Commercial Taxes and Registration [B2] Department dated 21.05.09

No.II(1)/CTR/14/2009

G.O. Ms No.33 Commercial Taxes and Registration [B2] Department dated 29.3.10

No.II(1)/CTR/4(b-5)/2010

G.O. Ms No.33 Commercial Taxes and Registration [B2] dated 29.03.10)

No.II(1)/CTR/4(B-7)/2010.

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
1	Kerosene Pressure stove By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07-w.e.f - 1.1.07	1		501	200001001
2	Fertilizer mixture manufactured out of chemical fertilizer for which tax has been paid locally No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07	2		502	200002001
3	Seeds of all used for sowing purpose By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07	3		503	200003001
4	Packed drinking water sold in sealed refill cans and sachets By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07	4		504	200004001
5	Coconut other than Copra By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07	5		505	200005001
6	Peas Flour By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 w.e.f -1.1.07	6		506	200006001
7	Fried Peas By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07	7		507	200007001
8	Coconut shell powder By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07	8		508	200008001
11	Synthetic Gems (By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) w.e.f.- 1.1.07	11		509	200011001
12	Thanjavur Plates By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07	12		510	200012001
13	Cloth bag By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07	13		511	200013001

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
14	Instruments for drawing and dissection By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07	14		512	200014001
15	Graph and exercise note book By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07	15		513	200015001
16	Mathematical learning instruments By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07	16		514	200016001
17	Ebonite ball pens By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07	17		515	200017001
	Ebonite pens By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07	17		515	200017002
	Erasers By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07	17		515	200017003
	Wood covered lead pencils By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07	17		515	200017004
	Writing ink including ink tablets By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07	17		515	200017005
	Writing pencils By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07	17		515	200017006
	Bed sheets made from handlooms and Powerloom other than those made of mill made cloth -By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07	18		516	200018001
Pillow covers made from handlooms and Powerloom other than those made of mill made cloth - By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07	18		516	200018002	
Towels made from handlooms and Powerloom other than those made of mill made cloth - By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07	18		516	200018003	
20	Cashew shell By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07	20		517	200020001
21	Aconitum-Hterrophylumwall -Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021001
	Andrographic paniculat - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021002

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Andropogan Muricatus - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021003
	Athimaturam - Medicinal herbs and country drug (clyzorrhiza or Liquorice roots) (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021004
	Benjamine - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021005
	Big Galangal roots Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07)	21		518	200021006
	Bishop weed - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021007
	Black cumin Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021008
	Boerhaavia Diffusa Linn - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021009
	Bondu nut - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021010
	Calamus root - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021011
	Cassia Flower - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021012
	Dill seeds - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07)	21		518	200021013
	Galangal roots - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021014
	Gymnena Sylvestra - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07)	21		518	200021015
	Hemidusmus - Medicinal herbs and country drug(By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021016
	Indigofera-Tinctoria Linn - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021017
	Kaempeearia-galang - Medicinal herbs and country drug(By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07	21		518	200021018

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Karbogarisi - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021019
	Magnolia-Fuscata Andr - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021020
	Mulaippal vidhai - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021021
	Nellap panai kizangu - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07	21		518	200021022
	Nellikai - Medicinal herbs and country drug(By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021023
	Oxillum Savivum - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07	21		518	200021024
	Patakam - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021025
	Pipercubebalinn - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021026
	Pippra moolam - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021027
	Pomogranite shell - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07	21		518	200021028
	Quercus Infectoria oliv - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07	21		518	200021029
	Saraswathi leaves - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07	21		518	200021030
	Sarja Rasam (Damarbatu) - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021031
	Satavari - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021032
	Senna leaves, pods - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07	21		518	200021033
	Siruthekku - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021034

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Somolocis Racemosa Roxb - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021035
	Stone flower - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021036
	Stramonium seeds - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07	21		518	200021037
	Thippilli Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021038
	Thulasi leaves - Medicinal herbs and country drug(By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07	21		518	200021039
	Tribulus-Terratrusliun -Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07	21		518	200021040
	Vempadapattai (hibiscus,Kasthuri turmeric and Kasini powders - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021041
	Vilampazham - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021042
	Vilvapazham- Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021043
	Vinca rosea (Nithya kalyani) leaves and roots - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021044
	Wiathania somnifetra - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07	21		518	200021045
	Wood-fordia-Fruiticosa kura -Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07	21		518	200021046
	Acacia Arabica Barks, Gum - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021047
	Tragia Involcrata- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021048
	Aeria Lanata- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021049

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Cyperus Rotundus- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021050
	Plum Bago Zeylanica- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021051
	Alovera leaves, Resin - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021052
	Syzgium Cuminy seed- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021053
	Ipomoba digitata - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021054
	Abutilon Indicum - Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021055
	Aristiochia Indica - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021056
	Adhatoda Vasika- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021057
	Melia Azadirachita (neem) barks,leaves,flowers- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021058
	Zizphus Jujuba- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021059
	Morinda Citufolia- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021060
	Solanum Melangeanum - Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021061

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Absus Precatorious- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021062
	Solanum Indicum - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021063
	Paederia Foetida- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021064
	Gloriasa Superba - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021065
	Citrullus Colocynthis - Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021066
	Nelumbo Nucifera - Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021067
	Helicteres Isora- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021068
	Phyllanthus Amarus - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021069
	Vitis Quadrangularis - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021070
	Mucuna Prurina - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021071
	Salacia Reticulata - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021072
	Wrightia Tinctoria - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021073

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Hygrophila Spinosa- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021074
	Strycenosnux-Vomica- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021075
	Crataeva Relingiso - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021076
	Minuspora Elangi (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) - w.e.f - 1.1.07	21		518	200021077
	Cleome Inosandra- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021078
	Phyllanthus Maderas Patensls- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021079
	Eclipta Alba - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021080
	Clytoria Ternatea- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021081
	Trichosanthes Cucumerina - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07.	21		518	200021082
	Solanum Xanthocarpum- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021083
	Evolvulus Alsinoides- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07	21		518	200021084

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
22	Aniseed (Sombu) sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.43 dated 05.05.08 - w.e.f. 1.5.08)	1		520	200022001
	Aniseed powder- sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.33 dated 29.03.10- w.e.f. 1.4.10)	1		520	200022002
	Fenugreek (menthi) sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.43 dated 05.05.08 - w.e.f. 1.5.08)	1		520	200022003
	Mustard - sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.43 dated 05.05.08 - w.e.f. 1.5.08)	1		520	200022004
23	Cumin seed - sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.67 dated 21.05.09 w.e.f. 1.4.09)	1		521	200023001
	Cumin seed powder - sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.33 dated 29.03.10 - w.e.f. 1.4.10)	1		521	200023002
	Pepper powder- sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.33 dated 29.03.10 - w.e.f. 1.4.10)	1		521	200023003
	Pepper- sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.67 dated 21.05.09 w.e.f. 1.4.09)	1		521	200023004
24	Alovera Products - sale by any dealer whose total turnover does not exceed rupees One crore in a year (By Notification G.O.Ms.No.33 dated 29.03.10 - w.e.f. 1.4.10)			522	200024001
25	Fuel manufactured out of municipal solid dry waste (BY Notification G.O.Ms.No.33 dated 29.03.10- w.e.f.1.4.10)	i		523	200025001
26	Cups manufactured out of Areca palm leaf (BY Notification G.O.Ms.No.33 dated 29.03.10- w.e.f.1.4.10)	ii		524	200026001
	Plates - manufactured out of Areca palm leaf (BY Notification G.O.Ms.No.33 dated 29.03.10- w.e.f.1.4.10)	ii		524	200026002
	Thonnai manufactured out of Areca palm leaf (BY Notification G.O.Ms.No.33 dated 29.03.10- w.e.f.1.4.10)	ii		524	200026003

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
27	Palmyra rafters used as beams in huts and small houses	iii		525	200027001

THE FOURTH SCHEDULE
PART B

(G.O.Ms.No.76, Commercial Taxes and Registration (B1)-dated 11.7.11-w.e.f.12.7.11)

Notification –III- No.II (1) /CTR /12(R-7) /2011

Notification – V - No.II (1) /CTR /12(R-9) /2011)

Notification –VIII- No.II (1) /CTR /12(R-12) /2011)

Notification – IX - No.II (1) /CTR /12(R-13) /2011)

(G.O.Ms.No.90, Commercial Taxes and Registration (B1)-dated 21ST July 2011 -w.e.f.12.7.11)

Notification No. II(1) / CTR/12(a-2)/2012

Notification No. II(1) / CTR/12(a-5)/2012

Notification No. II(1) / CTR/12(a-7)/2012

(G.O.Ms.No.47, Commercial Taxes and Registration (B1) dated 27th March 2012 – w.e.f. 1st April 2012)

Notification No. II(1) / CTR/12(a-12)/2012

(G.O.Ms.No.49, Commercial Taxes and Registration (B1) dated 27th March 2012 – w.e.f. 1st April 2012)

Act No.11 of 2013 – Amendment of Fourth Schedule – 145 – 29th May 2013

Act No.14 of 2013 – Amendment of Fourth Schedule – 145 – 29th May 2013

(G.O.Ms.No. 82, Commercial Taxes and Registration (B1) -dated 31st October 2014 - w.e.f. -01.11.2014)

Notification No. II(1)/CTR/36(B)/2014

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
1(i)	Agricultural implements manually operated or animal driven as notified by the Government	1(i)		701	142001001
	Crow bar (Agricultural implements manually operated)	1(i)	I (1)	701	142001002
	Spades (Agricultural implements manually operated)	1(i)	I (2)	701	142001003
	Sickles (Agricultural implements manually operated)	1(i)	I (3)	701	142001004
	Knives (Agricultural implements manually operated)	1(i)	I (4)	701	142001005
	Rotary hoes (Agricultural implements manually operated)	1(i)	I (5)	701	142001006
	Shovels (Agricultural implements manually operated)	1(i)	I (6)	701	142001007
	Hand operated sprayers and dusters (Agricultural implements manually operated)	1(i)	I (7)	701	142001008
	Kozhu (Agricultural implements manually operated)	1(i)	I (8)	701	142001009
	Koonthalam (Agricultural implements manually operated)	1(i)	I (9)	701	142001010
	All makes of country ploughs (Agricultural implements animal drawn)	1(i)	II (1)	701	142001011
	Kamalai Thoni (Agricultural implements animal drawn)	1(i)	II (2)	701	142001012
	Thopporai valayam (Agricultural implements animal drawn)	1(i)	II (3)	701	142001013
	Iron water shifting cover (Agricultural implements animal drawn)	1(i)	II (4)	701	142001014
	Levellers (Agricultural implements animal drawn)	1(i)	II (5)	701	142001015
1(ii)	Agricultural implements not operated manually or not driven by animal including their parts and accessories (including those powered or operated by tractors or by power tillers) as notified by Government	1(ii)	ii	788	142001016
	Bund Former (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	1(ii)	ii(1)	788	142001017
	Groundnut Thresher (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	1(ii)	ii(10)	788	142001018
	Multicrop Thresher (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	1(ii)	ii(11)	788	142001019
	Paddy Combine Harvestor (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	1(ii)	ii(12)	788	142001020

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Bed Plough (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	1(ii)	ii(13)	788	142001021
	Chisel plough (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	1(ii)	ii(13)	788	142001022
	Disc plough (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	1(ii)	ii(13)	788	142001023
	Paddy Transplanter (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	1(ii)	ii(13)	788	142001024
	Plough (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	1(ii)	ii(13)	788	142001025
	Power Weeder (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	1(ii)	ii(14)	788	142001026
	Ridger (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	1(ii)	ii(15)	788	142001027
	Rotavator (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	1(ii)	ii(16)	788	142001028
	Spike harrow (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	1(ii)	ii(17)	788	142001029
	Subsoiler (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	1(ii)	ii(18)	788	142001030
	Cage Wheel (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	1(ii)	ii(2)	788	142001031
	Castor Shelter (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	1(ii)	ii(3)	788	142001032
	Chaff Cutter (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	1(ii)	ii(4)	788	142001033
	Channel Former (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	1(ii)	ii(5)	788	142001034
	Cultipacker (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	1(ii)	ii(6)	788	142001035
	Cultivator (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	1(ii)	ii(7)	788	142001036
	Disc harrow (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	1(ii)	ii(8)	788	142001037
	Drag harrow (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	1(ii)	ii(9)	788	142001038
1(iii)	Sprinklers and drip irrigation equipments including their parts and accessories	1(iii)	(iii)	901	142082001
2	Aids and implements for differently abled persons as notified by the Government	2		702	142002001
	Electrical hearing aids (Aids and implements for differently abled persons)	2	1	702	142002002
	Hearing aid cords (Aids and implements for differently abled persons)	2	1	702	142002003
	Simple spectacles sold to Government for distribution at Government Free Eye Camps (Aids and implements for differently abled persons)	2	2	702	142002004
	Artificial limbs and parts (Aids and implements for differently abled persons)	2	3	702	142002005
	Crutches (Aids and implements for differently abled persons)	2	3	702	142002006
	Cycle carriage for invalid persons (Aids and implements for differently abled persons)	2	3	702	142002007
	Prosthetics (Aids and implements for differently abled persons)	2	3	702	142002008
	Support sticks of all materials	2	3	702	142002009

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Three wheelers with or without motor used by physically handicapped person (Aids and implements for differently abled persons)	2	3	702	142002010
	Wheel Chairs (Aids and implements for differently abled persons)	2	3	702	142002011
	Intra-ocular lenses (Aids and implements for differently abled persons)	2	4	702	142002012
	Orthotics (Aids and implements for differently abled persons)	2	5	702	142002013
3	Aluminium domestic utensils not operated by pressure and electricity	3		703	142003001
4	Appalam	4		704	142004001
	Pappad	4		704	142004002
	Vadam	4		704	142004003
	Vathal	4		704	142004004
5	Animal feed including supplement concentrates and additives	5		705	142005001
	Aquatic feed	5		705	142005002
	Cattle feed	5		705	142005003
	De-oiled cake	5		705	142005004
	Grass	5		705	142005005
	Hay	5		705	142005006
	Poultry feed	5		705	142005007
	Straw	5		705	142005008
	Wheat bran	5		705	142005009
6	Agar-agar (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	6		706	142006001
	Alginate (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	6		706	142006002
	Articles made of sea shells	6		706	142006003
	Seashell (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	6		706	142006004
	Seaweed (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	6		706	142006005
7	Bacterial culture for agriculture purpose	7		707	142007001
	Green manure seeds excluding oil seeds	7		707	142007002
	Organic manure	7		707	142007003
8	Bagasse	8		708	142008001
9	Bangles other than those made of precious metals	9		709	142009001
10	Black sugarcane other than those specified in the Second Schedule - Omitted w.e.f. 01.11.2014 (By Notification - G.O.Ms.No.82 dated 31.10.2014)	10		710	SCH - I
11	Books	11		711	142011001
	Braille books	11		711	142011002
	Educational charts	11		711	142011003
	Globe	11		711	142011004
	Journals including maps	11		711	142011005
	Periodicals including maps	11		711	142011006
	Reading books	11		711	142011007
	Text books	11		711	142011008

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
12	Bread (branded or otherwise) -(By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	12		712	142012001
	Bun (branded or otherwise) (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	12		712	142012002
	Rusk (branded or otherwise) (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	12		712	142012003
13	Broomsticks	13		713	142013001
14	Candles	14		714	142014001
14(a)	Cane or beet sugar and chemically pure sucrose in solid form - Omitted w.e.f. 01.11.2014 (By Notification - G.O.Ms.No.82 dated 31.10.2014)	14(a)		789	SCH - I
	Palmyrah sugar	14(a)		789	142083001
15	Cart driven by animals	15		715	142015001
	Hand carts	15		715	142015002
16	Charcoal	16		716	142016001
17	Ambar Charkha	17		717	142017001
	Charkha	17		717	142017002
	Gandhi Topi.	17		717	142017003
	Handloom fabrics	17		717	142017004
	Handlooms	17		717	142017005
	Handspun yarn	17		717	142017006
18	Asafoetida (Hing) sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	18		718	142018001
	Chillies sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	18		718	142018002
	Chilly powder sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	18		718	142018003
	Coriander powder sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	18		718	142018004
	Coriander sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	18		718	142018005
	Shikakai sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	18		718	142018006
	Shikakai powder sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	18		718	142018007
	Tamarind sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	18		718	142018008
	Turmeric powder sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	18		718	142018009
	Turmeric sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	18		718	142018010
19	Coarse grains	19		719	142019001
	Paddy	19		719	142019002
	Rice including broken rice	19		719	142019003
20	Condoms	20		720	142020001
	Contraceptives	20		720	142020002

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
21	Butter milk without any brand name	21		721	142021001
	Butter without any brand name	21		721	142021002
	Curd without any brand name	21		721	142021003
	Lussi without any brand name	21		721	142021004
	Separated milk without any brand name	21		721	142021005
22	Cycle rickshaw (without motor)	22		722	142022001
23	Earthen pot and pottery items	23		723	142023001
24	Electoral rolls	24		724	142024001
25	Electrical energy	25		725	142025001
26	Energy saving choolas	26		726	142026001
	Municipal waste conversion devices for producing energy	26		726	142026002
	Solar cookers	26		726	142026003
27	Firewood, excluding casurina and eucalyptus timber	27		727	142027001
28	Fish seeds	28		728	142028001
	Fishing hooks	28		728	142028002
	Fishnet	28		728	142028003
	Fishnet fabrics	28		728	142028004
	Prawn / shrimp seeds	28		728	142028005
29	Fly Ash sold to brick manufacturers	29		729	142029001
30	Footwear with sale value less than two hundred rupees	30		730	142030001
31	Directly reconstituted milk	31		731	142031001
	Fresh milk	31		731	142031002
	Pasteurised milk	31		731	142031003
32	Betel leaves	32		732	142032001
	Fresh flowers	32		732	142032002
	Fresh plants	32		732	142032003
	Green leaves	32		732	142032004
	Green tea leaves	32		732	142032005
	Plantain leaves	32		732	142032006
	Saplings	32		732	142032007
33	Fresh fruits	33		733	142033001
	Fresh vegetables	33		733	142033002
	Potatoes	33		733	142033003
	Tapioca	33		733	142033004
34	Garlic	34		734	142034001
	Ginger	34		734	142034002
35	Gauze or bandage cloth produced or manufactured in power loom sold by a dealer whose aggregate turnover does not exceed Rupees One crore in a year	35		735	142035001
36	Goods covered by Public Distribution System (except kerosene and Sugar) - (By Notification - G.O.Ms.No.82 dated 31.10.2014) - w.e.f. 1.11.2014	36		736	142036001
37	Goods manufactured by village Blacksmith and Adisarakku items as notified by the Government	37		737	142037001
	Adi Thanda (Goods manufactured by village Blacksmith and Adisarakku items)	37	1	737	142037002
	Angle Brackets (Goods manufactured by village Blacksmith and Adisarakku items)	37	2	737	142037003

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Arukamanai (Goods manufactured by village Blacksmith and Adisarakku items)	37	3	737	142037004
	Bed Bolt (Goods manufactured by village Blacksmith and Adisarakku items)	37	4	737	142037005
	Clamps used in pump sets (Goods manufactured by village Blacksmith and Adisarakku items)	37	5	737	142037006
	Door Chains (Goods manufactured by village Blacksmith and Adisarakku items)	37	6	737	142037007
	Door Jakki (Goods manufactured by village Blacksmith and Adisarakku items)	37	7	737	142037008
	Door Kundu (Goods manufactured by village Blacksmith and Adisarakku items)	37	8	737	142037009
	Door Pattas (Goods manufactured by village Blacksmith and Adisarakku items)	37	9	737	142037010
	Dosai Chatti (Goods manufactured by village Blacksmith and Adisarakku items)	37	10	737	142037011
	Ghamellas or Santhu Chatti (Goods manufactured by village Blacksmith and Adisarakku items)	37	11	737	142037012
	Keels (Goods manufactured by village Blacksmith and Adisarakku items)	37	12	737	142037013
	Keels used in pump sets (Goods manufactured by village Blacksmith and Adisarakku items)	37	13	737	142037014
	Kokki Bolt (Goods manufactured by village Blacksmith and Adisarakku items)	37	14	737	142037015
	Kolu Pattai used in tractor (Goods manufactured by village Blacksmith and Adisarakku items)	37	15	737	142037016
	Kolu Pattai (Goods manufactured by village Blacksmith and Adisarakku items)	37	16	737	142037017
	Kasu Aani used in ploughs (Goods manufactured by village Blacksmith and Adisarakku items)	37	17	737	142037018
	Kolu Aani (Goods manufactured by village Blacksmith and Adisarakku items)	37	17	737	142037019
	Kumizh sets (Goods manufactured by village Blacksmith and Adisarakku items)	37	18	737	142037020
	Kondis (Goods manufactured by village Blacksmith and Adisarakku items)	37	19	737	142037021
	L Brackets (Goods manufactured by village Blacksmith and Adisarakku items)	37	20	737	142037022
	Mookanam Kayiru Chains (Goods manufactured by village Blacksmith and Adisarakku items)	37	21	737	142037023
	Nambu (Goods manufactured by village Blacksmith and Adisarakku items)	37	22	737	142037024
	Spoons made of steel (Goods manufactured by village Blacksmith and Adisarakku items)	37	23	737	142037025
	T.Thappal (Goods manufactured by village Blacksmith and Adisarakku items)	37	24	737	142037026
	Vandi Pattai (Goods manufactured by village Blacksmith and Adisarakku items)	37	25	737	142037027
	Vandi Acchu (Goods manufactured by village Blacksmith and Adisarakku items)	37	26	737	142037028
	Vasakkal Brackets (Goods manufactured by village Blacksmith and Adisarakku items)	37	27	737	142037029
	Iron vadai chatti (Goods manufactured by village Blacksmith and Adisarakku items)	37	28	737	142037030

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Iron aduppu (Goods manufactured by village Blacksmith and Adisarakku items)	37	29	737	142037031
	Iron karandi (Goods manufactured by village Blacksmith and Adisarakku items)	37	30	737	142037032
	Iron idiappa ural (Goods manufactured by village Blacksmith and Adisarakku items)	37	31	737	142037033
	Iron murukku (Goods manufactured by village Blacksmith and Adisarakku items)	37	31	737	142037034
	Oothu kuzhal (Goods manufactured by village Blacksmith and Adisarakku items)	37	32	737	142037035
	Pathira kuradu (Goods manufactured by village Blacksmith and Adisarakku items)	37	32	737	142037036
	Thee idukki (Goods manufactured by village Blacksmith and Adisarakku items)	37	32	737	142037037
	Zink milk can (Goods manufactured by village Blacksmith and Adisarakku items)	37	33	737	142037038
	Andaa (Goods manufactured by village Blacksmith and Adisarakku items)	37	34	737	142037039
	Zinc bucket (Goods manufactured by village Blacksmith and Adisarakku items)	37	34	737	142037040
	Iron Koodai (Goods manufactured by village Blacksmith and Adisarakku items)	37	35	737	142037041
	Iron Muram (Goods manufactured by village Blacksmith and Adisarakku items)	37	35	737	142037042
	Dosai kal (Goods manufactured by village Blacksmith and Adisarakku items)	37	36	737	142037043
	Kinratu Urulai (Goods manufactured by village Blacksmith and Adisarakku items)	37	36	737	142037044
	Rat traps (Goods manufactured by village Blacksmith and Adisarakku items)	37	37	737	142037045
	Iron salladai (Goods manufactured by village Blacksmith and Adisarakku items)	37	38	737	142037046
	Bajji kattai (Goods manufactured by village Blacksmith and Adisarakku items)	37	39	737	142037047
	Kuzhavi (Goods manufactured by village Blacksmith and Adisarakku items)	37	39	737	142037048
	Mathu (Goods manufactured by village Blacksmith and Adisarakku items)	37	39	737	142037049
	Poori Palagai (Goods manufactured by village Blacksmith and Adisarakku items)	37	39	737	142037050
	Horse-shoe (Goods manufactured by village Blacksmith and Adisarakku items)	37	40	737	142037051
	Horse-shoe nails (Goods manufactured by village Blacksmith and Adisarakku items)	37	40	737	142037052
	Laadam (Goods manufactured by village Blacksmith and Adisarakku items)	37	41	737	142037053
	Laadam aani (Goods manufactured by village Blacksmith and Adisarakku items)	37	41	737	142037054
38	Goods taken under customs bond for re-export after manufacturing or otherwise	38		738	142038001
38 -A	Chemical fertilizers	38 -A	i	790	142038002
	Anti-sprouting products	38 -A	ii	791	142038003
	Bio fertilizers	38 -A	ii	791	142038004
	Fungicides and combinations thereof	38-A	ii	791	142038005

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Herbicides and combinations thereof	38 -A	ii	791	142038006
	Insecticides and combinations thereof	38 -A	ii	791	142038007
	Micro nutrients	38 -A	ii	791	142038008
	Pesticides and combinations thereof	38 -A	ii	791	142038009
	Plant nutrients	38 -A	ii	791	142038010
	Plant-growth promoters	38 -A	ii	791	142038011
	Rodenticides and combinations thereof	38 -A	ii	791	142038012
	Weedicides and combinations thereof	38 -A	ii	791	142038013
39	Gum Benzoin in the form of tablets or sticks	39		739	142039001
	Instant Sambirani in the form of tablets or sticks	39		739	142039002
40	Handicrafts	40		740	142040001
41	Coir mattings	41		741	142041001
41	Handloom made woven durries,	41		741	142041002
	Handmademade woven durries,	41		741	142041003
	Jamakalams	41		741	142041004
41-A	Hand made Locks (By Notification G.O.Ms.No.47 dated 27.3.2012 - w.e.f. 01.04.2012)	41-A		902	142084001
41-B	Handmade Steel Trunk boxes	41-B		786	142085001
41-C	Handmade tin containers	41-C		787	142086001
42	Hand pumps	42		742	142042001
	Parts and fittings of Hand pumps	42		742	142042002
43	Handmade safety matches	43		743	142043001
	Partially machine made safety matches.	43		743	142043002
44	Hank yarn	44		744	142044001
45	Blood Plasma	45		745	142045001
	Human blood including blood components	45		745	142045002
46	Bed room lights burning on oil Parts and accessories including wicks and chimneys	46		746	142046001
	Hurricane lights burning on oil Parts and accessories including wicks and chimneys	46		746	142046002
	Kerosene lamps (other than gas lights and petromax lights) Parts and accessories including wicks and chimneys	46		746	142046003
	Kerosene stoves Parts and accessories including wicks and chimneys	46		746	142046004
47	Indian musical instruments	47		747	142047001
	Indigenous handmade musical instruments	47		747	142047002
48	Indigenous Sericulture products	48		748	142048001
48-A	Insulin of all Types By Notification G.O.Ms.No.47 dated 27.3.2012 - w.e.f. 01.04.2012)	48-A		903	142087001
48-B	Jaggery and gur including Jaggery powder	48-B		782	142088001
	Nattuchakkarai	48-B		782	142088002
48-C	Jatropha oil	48-C		783	142089001
	Jatropha seeds	48-C		783	142089002
49	Khadi garments / goods and made-ups as notified by the Government	49		749	142049001
	Readymade garments and made-ups manufactured and sold by institutions affiliated to Khadi and Village Industries Board	49	1	749	142049002
	All goods produced or manufactured by village industries as specified in the schedule to the Khadi and village Industries as in the schedule	49	2	749	142049003

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
50	Alta	50		750	142050001
	Bindi	50		750	142050002
	kajal	50		750	142050003
	Kumkum	50		750	142050004
	Sindur	50		750	142050005
51	Licenced software with complete Tamil version	51		751	142051001
52	Life saving drugs as notified by the Government	52		752	142052001
	Cyclosporin (Life saving drugs)	52	1	752	142052002
	Bleomycin (Life saving drugs)	52	2	752	142052003
	Cystosine (Life saving drugs)	52	3	752	142052004
	Abinoside (Life saving drugs)	52	4	752	142052005
	Asathioprine (Life saving drugs)	52	5	752	142052006
	Nitroglycerine (Life saving drugs)	52	6	752	142052007
	Pentoxifyline (Life saving drugs)	52	7	752	142052008
	Streptomycin. Inj (Life saving drugs)	52	8	752	142052009
	Rifampicin.cap & Tab (Life saving drugs)	52	9	752	142052010
	INH.Tab (Life saving drugs)	52	10	752	142052011
	Ethambutol.Tab	52	11	752	142052012
	Pyrazinamide.Tab	52	12	752	142052013
	Diamine-Diphonyl Sylphone (DAPSONE).Tab	52	13	752	142052014
	Azathioprine.Tab (Life saving drugs)	52	14	752	142052015
	Adiramycin.Inj (Life saving drugs)	52	15	752	142052016
	Cisplatin.Inj (Life saving drugs)	52	16	752	142052017
	5 Fluoyacil.Inj (Life saving drugs)	52	17	752	142052018
	Mitomycin-C.Inj (Life saving drugs)	52	18	752	142052019
	Vincristine.Inj (Life saving drugs)	52	19	752	142052020
	Cyclophosphamide.Inj (Life saving drugs)	52	20	752	142052021
	Cyclophosphamide.Tab (Life saving drugs)	52	21	752	142052022
	Etoposide.Inj (Life saving drugs)	52	22	752	142052023
	Vinblastine sulphate.inj (Life saving drugs)	52	23	752	142052024
	Busulphan.Tab (Life saving drugs)	52	24	752	142052025
	Methotrexate.inj (Life saving drugs)	52	25	752	142052026
	Methotrexate.Tab (Life saving drugs)	52	26	752	142052027
	Danazol.Cap (Life saving drugs)	52	27	752	142052028
	Tamoxifan citrate.Tab (Life saving drugs)	52	28	752	142052029
	Continuous Ambulatory Peritoneal Dialysis (CAPD) fluids used for treatment in renal failure cases (Life saving drugs)	52	29	752	142052030
	Zidovudine (Drugs used for the treatment of AIDS patients) (Life saving drugs)	52	30 (1)	752	142052031
	Lamivudine (Drugs used for the treatment of AIDS patients) (Life saving drugs)	52	30 (2)	752	142052032
	Stavudine (Drugs used for the treatment of AIDS patients) (Life saving drugs)	52	30 (3)	752	142052033
Didanosine (Drugs used for the treatment of AIDS patients) (Life saving drugs)	52	30 (4)	752	142052034	
Nevirapine (Drugs used for the treatment of AIDS patients) (Life saving drugs)	52	30 (5)	752	142052035	
Efavinavir (Drugs used for the treatment of AIDS patients) (Life saving drugs)	52	30 (6)	752	142052036	

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Netfinavir (Drugs used for the treatment of AIDS patients) (Life saving drugs)	52	30 (7)	752	142052037
	Indinavir (Drugs used for the treatment of AIDS patients) (Life saving drugs)	52	30 (8)	752	142052038
	Sequinavir (Drugs used for the treatment of AIDS patients) (Life saving drugs)	52	30 (9)	752	142052039
	Retonavir (Drugs used for the treatment of AIDS patients) (Life saving drugs)	52	30 (10)	752	142052040
53	Masala powder or paste whether or not with oil or additives, sold without a brand name	53		753	142053001
54	Dry fish(other than branded, processed and packed items) ,	54		754	142054001
	Eggs	54		754	142054002
	Fish (other than branded, processed and packed items) ,	54		754	142054003
	Livestock (other than race horses)	54		754	142054004
	Meat(other than branded, processed and packed items) ,	54		754	142054005
	Other aquatic products (other than branded, processed and packed items)	54		754	142054006
	Poultry	54		754	142054007
	Prawn (other than branded, processed and packed items)	54		754	142054008
55	Anklet made of silver	55		755	142055001
	Copy books manufactured out of paper purchased from Registered dealers liable to pay under this Act	55		755	142055002
	Metti made of silver	55		755	142055003
	Neem oil cake	55		755	142055004
	Packed pickles weighing below 50 grams	55		755	142055005
	Student Note Books manufactured out of paper purchased from Registered dealers liable to pay under this Act	55		755	142055006
	Tamil Daily sheet calenders	55		755	142055007
	UNICEF calendars	55		755	142055008
	UNICEF Greeting cards	55		755	142055009
	Waist cord made of silver	55		755	142055010
	Wheat sold through Public Distribution System	55		755	142055011
	Cross made of gold and used as symbol of wedlock without chain (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	55	b	755	142055012
	Karukamani made of gold and used as symbol of wedlock without chain (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	55	b	755	142055013
	Thali made of gold and used as symbol of wedlock without chain (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	55	b	755	142055014
56	National flag	56		756	142056001
57	Cheques, loose or in book form	57		757	142057001
	Non-judicial stamp papers sold by Government Treasuries or vendors	57		757	142057002
	Postal items like envelope, post card, etc. sold by Government	57		757	142057003
	Rupee note, when sold to the Reserve Bank of India	57		757	142057004
58	Namakkati by religious institutions	58		758	142058001
	Panchamirtam sold by any dealer (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	58		758	142058002
	Prasadam sold by any dealer (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	58		758	142058003

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Vibhuti sold by any dealer (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	58		758	142058004
59	Cloth lined paper envelopes (whether printed or not) (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	59		759	142059001
	Paper bags (whether printed or not) (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	59		759	142059002
	Paper envelopes (whether printed or not) (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	59		759	142059003
60	Flour, brokens and bran of kudiraivalai (Product of millets)	60		760	142060001
	Flour, brokens and bran of milo (Product of millets)	60		760	142060002
	Flour, brokens and bran of ragi (Product of millets)	60		760	142060003
	Flour, brokens and bran of samai (Product of millets)	60		760	142060004
	Flour, brokens and bran of thinai (Product of millets)	60		760	142060005
	Flour, brokens and bran of cholam (Product of millets)	60		760	142060006
	Flour, brokens and bran of varagu (Product of millets)	60		760	142060007
	Flour,brokens and bran of cumbu (Product of millets)	60		760	142060008
	Products of millets	60		760	142060009
61	Bura sugar	61		761	142061001
	Palm jaggery	61		761	142061002
	Palmyrah sugarcanday	61		761	142061003
	Sugar candy	61		761	142061004
	Article such as baskets, (products of palm industry)	61	i	761	142061005
	Brushes (products of palm industry)	61	i	761	142061006
	Coconut leaves	61	i	761	142061007
	Coconut thatches	61	i	761	142061008
	coir (excluding coir products)	61	i	761	142061009
	Coir dusts (excluding coir products)	61	i	761	142061010
	Coir fibre (excluding coir products)	61	i	761	142061011
	Coir husk (excluding coir products)	61	i	761	142061012
	Date leaves	61	i	761	142061013
	Deccan hemp fibre (excluding deccan hemp products)	61	i	761	142061014
	Dry leaves (manthara leaves, coconut thatches,)	61	i	761	142061015
	Fans manufactured out of palm leaves.	61	i	761	142061016
	Korai grass and korai mats	61	i	761	142061017
	Mats, (products of palm industry)	61	i	761	142061018
	Palmyrah fibres and stalks	61	i	761	142061019
	Products of palm industry other than those listed in the First Schedule	61	l	761	142061020
	Thatti, koodai, muram and other products made of bamboo or cane,	61	i	761	142061021
	Thonnai	61	i	761	142061022
	Coconut shell and its chips	61	ii	761	142061023
	Groundnut shell	61	ii	761	142061024
	Tapioca kappi	61	ii	761	142061025
	Tapioca thippi	61	ii	761	142061026
	Braided cord	61	iii	761	142061027
	Cotton rope	61	iii	761	142061028
	Pulichakeerai rope	61	iii	761	142061029

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Coconut husk	61	iv	761	142061030
	Cotton seed husk	61	iv	761	142061031
	Paddy husk	61	iv	761	142061032
62	De-oiled rice bran	62		762	142062001
	Flattened or beaten rice	62		762	142062002
	Parched paddy or rice coated with sugar or gur	62		762	142062003
	Parched rice	62		762	142062004
	Puffed rice	62		762	142062005
	Rice flour	62		762	142062006
63	Animal hair	63		763	142063001
	Raw wool	63		763	142063002
64	Rubber balloons	64		764	142064001
	Rubber play balls	64		764	142064002
64A	Rubberised textile fabrics (By Notification G.O.Ms.No.36 dated 1.4.08 - w.e.f 1.4.08)	64A		784	142090001
66	De-oiled cakes sale by any dealer whose total turnover on the sales of these goods does not exceed rupees five crores per year	66		766	142066001
	Oil cakes sale by any dealer whose total turnover on the sales of these goods does not exceed rupees five crores per year	66		766	142066002
67	Peas including broken, husk and dust thereof, by any dealer whose total turnover on their sales of these goods does not exceed rupees three hundred crores per year	67		767	142067001
	Peas dhall including broken, husk and dust thereof, by any dealer whose total turnover on their sales of these goods does not exceed rupees three hundred crores per year	67		767	142067002
68	Fried grams sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	68		768	142068001
	Parched gram made sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	68		768	142068002
	Pulses and grams including broken, splits, flour, husk and dust thereof made from them sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	68		768	142068003
	Gram or gulab gram sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	68	1	768	142068004
	Tur or arhur sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	68	2	768	142068005
	Moong or green gram sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	68	3	768	142068006
	Masur or lentil sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	68	4	768	142068007
	Urad or black gram sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	68	5	768	142068008

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
	Moth sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	68	6	768	142068009
	Lekh or khesari sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	68	7	768	142068010
	Mochai sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year (By Notification - G.O.Ms.No.79-23.3.07) w.e.f.23.3.07	68	8	768	142068011
	Karamani sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year (By Notification - G.O.Ms.No.79-23.3.07) w.e.f.23.3.07	68	9	768	142068012
	Thatta Payaru sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	68	10	768	142068013
	Kollu sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year (By Notification - G.O.Ms.No.79-23.3.07) w.e.f.23.3.07	68	11	768	142068014
	Avarai sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year (By Notification - G.O.Ms.No.79-23.3.07) w.e.f.23.3.07	68	12	768	142068015
69	Salt (branded or otherwise) including iodized or vitaminised salt for human consumption	69		769	142069001
70	Saree falls	70		770	142070001
71	Seeds of all kinds other than oil seeds	71		771	142071001
72	Semen including frozen semen	72		772	142072001
72 A	Siddha Medicine (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	72 A		785	142091001
73	Indigenous raw silk	73		773	142073001
	Indigenous silk yarn	73		773	142073002
	Raw silk	73		773	142073003
	Silk worm laying cocoon	73		773	142073004
74	Chalk sticks	74		774	142074001
	Slate	74		774	142074002
	Slate pencils	74		774	142074003
75	Steam	75		775	142075001
76	Mill made hand kerchiefs	76		776	142076001
	Stitched handloom hand kerchiefs	76		776	142076002
76 A	Sugar cane of all Varieties - w.e.f. 1.11.2014 (By Notification - G.O.Ms.No.82 dated 31.10.2014)	76 A		904	142092001
77	Coconut milk (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	77		777	142077001
	Coconut milk powder (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	77		777	142077002
	Desiccated coconut (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	77		777	142077003
	Packaged tender coconut water (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	77		777	142077004
	Tender coconut	77		777	142077005

S.No	DESCRIPTION OF GOODS	ITEM NO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
77A	Woven fabrics of silk or of silk waste	77A	(1)	792	142093001
	Woven fabrics of carded wool excluding hair belting	77A	2(i)	793	142093002
	Woven fabrics of combed wool excluding hair belting	77A	2(ii)	793	142093003
	Woven fabrics of cotton.	77A	(3)	794	142093004
	Woven fabrics of synthetic filament yarn	77A	4(i)	795	142093005
	Woven fabrics of artificial filament yarn	77A	4(ii)	795	142093006
	Woven fabrics of synthetic staple fibres	77A	5(i)	796	142093007
	Woven fabrics of artificial staple fibres	77A	5(ii)	796	142093008
	Chenille fabrics of wool	77A	6(i)	797	142093009
	Cotton or manmade fibres	77A	6(i)	797	142093010
	Woven pile fabrics	77A	6(i)	797	142093011
	Terry towelling and similar woven terry fabrics	77A	6(ii)	797	142093012
	Tufted textile fabrics	77A	6(ii)	797	142093013
	Gauze	77A	6(iii)	797	142093014
	Lace in the piece in stripes or in motifs of cotton or manmade fibres	77A	6(iv)	797	142093015
	Embroidery in the piece, in stripes or in motifs	77A	6(v)	797	142093016
	Narrow woven fabrics	77A	6(vi)	797	142093017
	Buckram and similar stiffened textile fabrics	77A	7(i)	798	142093018
	Prepared painting canvas	77A	7(i)	798	142093019
	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books	77A	7(i)	798	142093020
	Tracing cloth	77A	7(i)	798	142093021
	Tyre cord fabric of high tenacity yarn of nylon or polyamides	77A	7(ii)	798	142093022
	Tyre cord fabric of high tenacity yarn of polyesters or viscose rayon	77A	7(ii)	798	142093023
	Textiles fabrics, impregnated, coated, covered or laminated with plastics	77A	7(iii)	798	142093024
	Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks	77A	7(iv)	798	142093025
	Pile fabrics, including 'Long pile' fabrics and terry fabrics, knitted or crocheted.	77A	8	799	142093026
78	Arrack	78		778	142078001
	Neera	78		778	142078002
	Toddy	78		778	142078003
79	Vermicelli	79		779	142079001
80	Water other than – Aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water and Water sold in sealer container	80	I,ii	780	142080001
81	Black boards	81		781	142081001
	Colour pencils	81		781	142081002
	Dissection boxes.	81		781	142081003
	Dusters	81		781	142081004
	Geometry boxes	81		781	142081005
	Pencils	81		781	142081006
	Pens, ballpoint pens, refills	81		781	142081007
	Sharpener	81		781	142081008
	Stainless steel nibs	81		781	142081009
	Writing instruments	81		781	142081010

NOTIFICATIONS

REDUCTION OF TAX UNDER THE TAMIL NADU VALUE ADDED TAX ACT (REDUCED TO 5%)

(G.O.Ms.No.78 Commercial Taxes Registration (B2), 11th JULY 2011)

G.O.Ms.No.86 Commercial Taxes Registration (B2), 19th JULY 2011)

No. II (1) / CTR / 12 (R-20)/2011

No. II (1) / CTR / 12 (R-22)/2011

No. II (1) / CTR / 12 (R-3)/2011 and

No. II (1) / CTR / 12 (R-28)/2011

No. II (1) / CTR / 12 (R-29)/2011

(G.O.Ms.No.30 Commercial Taxes Registration (B2), 21st March 2013

No. II (1) / CTR / 11(a-1)/2013

S.No	DESCRIPTION OF GOODS	ITEM NO in GO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
1	unbranded coffee powder other than instant coffee(By Notification - G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	1		801	300001001
2	Masala Powder with brand name (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	2		802	300002001
3	Tapioca chips (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	3		803	300003001
	Tapioca waste (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	3		803	300003002
4	Bajji flour (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	4		804	300004001
5	Energy (Sathu Mavu) flour (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	5		805	300005001
5A	Unbranded Ghee (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	5A		806	300040001
6	Date syrup (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	6		807	300006001
7	Interesterified vegetable oil fat (Vanaspathi) (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	7		808	300007001
9	Blood bags and disposables (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	9		809	300009001
	Diagonstic Kits (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	9		809	300009002
	Diagonstic reagents (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	9		809	300009003

S.No	DESCRIPTION OF GOODS	ITEM NO in GO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
10	Wet grinders (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	10		810	300010001
11	Doors frames made of R.C.C and R.C.C. pipes (without input tax credit on purchase of Cement) (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	11		811	300011001
	Jolly frames made of R.C.C and R.C.C. pipes (without input tax credit on purchase of Cement) (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	11		811	300011002
	Window frames made of R.C.C and R.C.C. pipes (without input tax credit on purchase of Cement) (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	11		811	300011003
12	Unbranded Steel furniture (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	12		812	300012001
13	Plastic goods of all other than Doors, windows, frames, profiles, automobile, industrial and Sanitary items (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	13		813	300013001
14	Agalvilaku (By Notification No II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	14		814	300014001
	Doopakal (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	14		814	300014002
	Karpoorathattu (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	14		814	300014003
	Karthikai vilakku (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	14		814	300014004
	Kovilmani (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	14		814	300014005
	Kuthuvilakku (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	14		814	300014006
	Pavai vilakku (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	14		814	300014007
	Yanai vilakku (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	14		814	300014008

S.No	DESCRIPTION OF GOODS	ITEM NO in GO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
15	Moulded idols (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	15		815	300015001
16	Audio Cassettes including Pre-recording cassettes (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	16		816	300016001
17	Account books (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	17		817	300017001
	Diaries (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	17		817	300017002
18	School bags (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	18		818	300018001
	Unbranded travel bags (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	18		818	300018002
19	Shields (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	19		819	300019001
20	Barbed wire (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	20		820	300020001
	Wire links (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	20		820	300020002
	wire rod (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	20		820	300020003
21	Mop made of cotton yarn (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	21		821	300021001
22	Motor vehicle on value addition without input tax credit (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	22		822	300022001
	Used cars on value addition without input tax credit (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	22		822	300022002
23	Textile machinery and parts (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	23		823	300023001
24	Electroflux (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	24		824	300024001

S.No	DESCRIPTION OF GOODS	ITEM NO in GO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
25	Other materials used for retreading tyres (By Notification No. II (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	i		825	300025001
	Retreading cushion (By Notification No. II (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	i		825	300025002
	Rubber solution used for retreading tyres (By Notification No. II (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	i		825	300025003
	Tread rubber (By Notification No. II (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	i		825	300025004
	Vulcanizing rubber (By Notification No. II (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	i		825	300025005
26	Unbranded footwear with sale price more than rupees two hundred (By Notification No. II (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	ii		826	300026001
27	Materials used for making footwear (By Notification No. II (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	iii		827	300027001
28	Non-woven fabric and its product (By Notification No. II (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	iv		828	300028001
29	Areca nut raw seed (By Notification No. II (1) / CTR / 12 (R-23)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	i		829	300029001
30	Mosaic chips -(By Notification No. II (1) / CTR / 12 (R-23)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	ii		830	300030001
31	Files and folders made of paper board (By Notification No. II (1) / CTR / 12 (R-23)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	iii		831	300031001
32	Plastic Photo frames (By Notification No. II (1) / CTR / 12 (R-23)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	iv		832	300032001
33	Generators used for producing electricity (By Notification No. II (1) / CTR / 12 (R-23)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	v		833	300033001
34	Pickles with brand name -(By Notification No. II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	2	-	834	300034001

S.No	DESCRIPTION OF GOODS	ITEM NO in GO	SUB ITEM NO	EXISTING CODE	NEW COMMODITY CODE
35	Hand made iron safe -(By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	3		835	300035001
36	Examination board clip (By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	5	-	836	300036001
	Gem clip (By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	5	-	836	300036002
	Identity Card clip (By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	5	-	836	300036003
	Paper Pin (By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	5	-	836	300036004
	Rubber band (By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	5	-	836	300036005
	Safety pin (By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	5	-	836	300036006
	Stapler pin (By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	5	-	836	300036007
	37	Branded Coffee powder (other than instant Coffee)- (By Notification - II (1) / CTR / 12 (R-29)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	1		838
38	Knives - (By Notification - II (1) / CTR / 12 (R-29)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	4	i	839	300038001
	Scissors -(By Notification - II (1) / CTR / 12 (R-29)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	4	ii	839	300038002
	Hand needles used for tailoring-(By Notification - II (1) / CTR / 12 (R-29)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	4	iii	839	300038003
39	Branded Readymix food products (in the form of flour, powder or wet dough) II (1) / CTR / 12 (R-29)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	5		840	300039001

MISCELLANEOUS CHARGING SECTIONS

SL. NO.	NATURE OF GOODS	ITEM NO	SECTION	RATE OF TAX (%)	EXISTING CODE	NEW CODE
1	Ready to eat unbranded foods, served or catered by star hotels	1	7 (1) (a)	14.5		400001001
2	Ready to eat unbranded foods and drinks served or catered by other than star hotels, restaurants	2	7 (1) (b)	2		400001002

VAT SCHEDULE

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1	5 Fluoroyacil.Inj (Life saving drugs)	IV		52	17	0	752	142052018
2	Abinoside (Life saving drugs)	IV		52	4	0	752	142052005
3	Abir	I	C	22	i	14.5	323	113022001
4	Abrasive of all types (Industrial input)	I	B	67 A	a	5	2067	112067002
5	Absolute alcohol	I	C	1		14.5	302	113001001
6	Absus Precatorious- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021062
7	Abutilon Indicum - Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021055
8	Acacia Arabica Barks, Gum - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021047
9	Account books (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			17		5	817	300017001
10	Acid dyes	I	B	45	i	5	2045	112045001
11	Acid oil including spent acid oil (Industrial Input)	I	B	67A	b	5	2067	112067003
12	Acids of all kinds other than those specified elsewhere in the Schedule.	I	B	1		5	2001	112001001
13	Aconitum-Hterrophyllumwall -Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021001
14	Activated Carbon filter (Water pollution control equipments)	I	B	104	(i)	5	2104	112104004
15	Adhatoda Vasika- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021057
16	Adhesive solution	I	C	2		14.5	303	113002001
17	Adhesives other than those specified elsewhere in the schedule	I	C	2		14.5	303	113002012
18	Adhesives of all kinds	I	C	2		14.5	303	113002002
19	Adi Thanda (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	1	0	737	142037002
20	Adiramycin.Inj (Life saving drugs)	IV		52	15	0	752	142052016
21	Adosption system (Water pollution control equipments & Instrumentations)	I	B	104	(i) & (ii)	5	2104	112104038
22	Aeria Lanata- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021049
23	Aerial, Antennas and Parts	I	B	68	8	5	2068	112068025
24	Aero Tiller for composting (Water pollution control equipments)	I	B	104	(i)	5	2104	112104005

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
25	After shave lotion	I	C	58		14.5	359	113058001
26	Agalvilaku (By Notification No II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			14		5	814	300014001
27	Agar-agar (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	IV		6		0	706	142006001
28	Agarbathi (Exempted By Notification - G.O.Ms.No.107-23.5.07) w.e.f 23.5.07	I	B	43		0	2043	112043001
29	Agricultural implements manually operated or animal driven as notified by the Government	IV		1(i)		0	701	142001001
30	Agricultural implements not operated manually or not driven by animal including their parts and accessories (including those powered or operated by tractors or by power tillers) as notified by Government	IV		1(ii)	ii	0	788	142001016
31	Agricultural implements not operated manually or not driven by animal, sprayers, sprinklers and drip irrigation equipments including their parts and accessories –Omitted – 12.07.11	I	B	1			2002	
32	Aids and implements for differently abled persons as notified by the Government	IV		2		0	702	142002001
33	Air circulators	I	C	31		14.5	332	113031001
34	Air conditioners	I	C	3	i	14.5	304	113003001
35	Air conditioning apparatus and instruments	I	C	3	i	14.5	304	113003002
36	Air Conditioning appliances	I	C	3	i	14.5	304	113003003
37	Air conditioning plants	I	C	3	i	14.5	304	113003004
38	Air coolers	I	C	3	i	14.5	304	113003005
39	Air flotation (Water pollution control equipments)	I	B	104	(i)	5	2104	112104006
40	Air guns and pellets used therewith	I	C	5	iii	14.5	306	113005010
41	Air refiles and pellets used therewith	I	C	5	iii	14.5	306	113005011
42	Alcoholic liquors of all kinds for human consumption, other than liquors falling against serial Numbers (1) and (3)(At the Frist point of sale in the State) - w.e.f. 1.11.2014 - (By Notification - G.O.Ms.No.82 dated 31.10.2014)	II		2	(i)	58	402	120002001
43	Alcoholic liquors of all kinds for human consumption, other than liquors falling against serial Numbers (1) and (3)(At the Third point of sales in the State) - w.e.f. 1.11.2014 (By Notification - G.O.Ms.No.82 dated 31.10.2014)	II		2	(vi)	14.5	402	120002006
44	Alcoholic liquors of all kinds for human consumption, other than Beer, Wine, Draught Beer and liquors falling against serial Numbers (1) and (3) - (At the Second point of sale in the State) - w.e.f. 1.11.2014 - (By Notification - G.O.Ms.No.82 dated 31.10.2014)	II		2	(ii)	220	402	120002002
45	Alcoholic liquors of all kinds -Purchased,procured outside the state (G.O.Ms.No.47 dated 27.03.12 - w.e.f. 1.4.12) - - (Second Point of Sales)	II		1		14.5	401	120001002
46	Alcoholic liquors of all kinds -Purchased,procured outside the state (G.O.Ms.No.47 dated 27.03.12 - w.e.f. 1.4.12) - (First Point of Sales)	II		1		58	401	120001001
47	Alfa Olefin	I	B	79		5	2079	112079001

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
48	Alginate (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	IV		6		0	706	142006002
49	Alizarine dyes	I	B	45	ii	5	2045	112045002
50	All Cooling appliances	I	C	3	i	14.5	304	113003006
51	All goods produced or manufactured by village industries as specified in the schedule to the Khadi and village Industries as in the schedule	IV		49	2	0	749	142049003
52	All makes of country ploughs (Agricultural implements animal drawn)	IV		1(i)	II (1)	0	701	142001011
53	All metal castings	I	B	89	iii	5	2089	112089004
54	All other dyes.	I	B	45	xiii	5	2045	112045012
55	All other materials used in painting and varnishing	I	C	50	vii	14.5	351	113050033
56	All other non-soft boards	I	C	53		14.5	354	113053001
57	Almond	I	C	25		14.5	326	113025008
58	Alovera leaves, Resin - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) - w.e.f - 1.1.07			21		0	518	200021052
59	Alovera Products - sale by any dealer whose total turnover does not exceed rupees One crore in a year (By Notification G.O.Ms.No.33 dated 29.03.10 - w.e.f. 1.4.10)					0	522	200024001
60	Alta	IV		50		0	750	142050001
61	Aluminium domestic utensils not operated by pressure and electricity	IV		3		0	703	142003001
62	Aluminium conductor steel reinforced (ACSR)	I	B	5		5	2005	112005001
63	Aluminium scraps	I	B	122		5	2122	112122001
64	Aluminium sink (extrusion) and composite panels	I	B	67A	c	5	2067	112067004
65	Amateur radio equipments (Transmission apparatus other than apparatus for radio or T.V. broadcastings) (Information Technology products)	I	B	68	6(f)	5	2068	112068018
66	Ambar Charkha	IV		17		0	717	142017001
67	Ammoniated latex	I	B	119		5	2119	112119001
68	Ammunitions of all kinds	I	C	5		14.5	306	113005001
69	Andaa (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	34	0	737	142037039
70	Andrographic paniculat - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021002
71	Andropogan Muricatus - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021003
72	Angle Brackets (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	2	0	737	142037003
73	Animal feed including supplement concentrates and additives	IV		5		0	705	142005001
74	Animal hair	IV		63		0	763	142063001

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
75	Aniseed (Sombu) sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.43 dated 05.05.08 - w.e.f. 1.5.08)			1		0	520	200022001
76	Aniseed other than those specified in the Fourth Schedule	I	B	130		5	2130	112130001
77	Aniseed powder- sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.33 dated 29.03.10- w.e.f. 1.4.10)			1		0	520	200022002
78	Anklet made of silver	IV		55		0	755	142055001
79	Anti-sprouting products	IV		38 -A	ii	0	791	142038003
80	Any other goods, not specified in any of the schedule	I	C	69		14.5	301	113069001
81	Any other tobacco products, not specified in any of the Schedule - w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	II		13	(xiii)	30	425	120013021
82	Appalam	IV		4		0	704	142004001
83	Apparatus for making coffee under pressure, commonly known as espresso	I	C	4		14.5	305	113004001
84	Apparatus for obtaining duplicate copies -others	I	C	26		14.5	327	113026006
85	Apparatus, components,parts and accessories (Capital goods)	I	B	25	a,c	5	2025	112025001
86	Appliances, components,parts and accessories or Electrical installation (Capital goods)	I	B	25	a,c	5	2025	112025002
87	Apricots	I	C	25		14.5	326	113025009
88	Aquatic feed	IV		5		0	705	142005002
89	Arc or cinema carbons	I	C	17		14.5	318	113017001
90	Arecanut	I	B	6		5	2006	112006001
91	Arecanut powder	I	B	6		5	2006	112006002
92	Arecanut raw seeval (By Notification II (1) / CTR / 12 (R-23)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			i		5	829	300029001
93	Aristiochia Indica - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021056
94	Arms of all kinds	I	C	5		14.5	306	113005002
95	Arrack	IV		78		0	778	142078001
96	Article such as baskets, (products of palm industry)	IV		61	i	0	761	142061005
97	Articles and equipments for gymnastics	I	C	6		14.5	307	113006001
98	Articles made of Fibre glass other than those specifically mentioned in the schedule	I	C	33		14.5	334	113033001
99	Articles made of sea shells	IV		6		0	706	142006003
100	Artificial graphite,collodial or semi collodial graphite, preparation based on graphite or other carbon in the form of paste, blocks powder and natural graphite (industrial Input)	I	B	67A	d	5	2067	112067005
101	Artificial limbs and parts (Aids and implements for differently abled persons)	IV		2	3	0	702	142002005

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
102	Arukamanai (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	3	0	737	142037004
103	Asafoetida (Hing) sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV		18		0	718	142018001
104	Asathioprine (Life saving drugs)	IV		52	5	0	752	142052006
105	Asbestos sheets and Products	I	C	7		14.5	308	113007001
106	Asphaltic roofing (other than those specified in the Fourth Schedule)incl.crog	I	B	22	a,d	5	2022	112022001
107	Astronomical instruments	I	C	10		14.5	311	113010001
108	Athimaturam - Medicinal herbs and country drug (clyzorrhiza or Liquorice roots) (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021004
109	Atta	I	B	149		5	2149	112149001
110	Attachment and parts of Tractor of all kinds	I	B	140	iv	5	2140	112140007
111	Attachment and parts of Trailor of Tractor of all kinds	I	B	140	iv	5	2140	112140008
112	Audio Cassettes including Pre-recording cassettes (By Notification No. II (1) / CTR / 12 (R-20)/2011-G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			16		5	816	300016001
113	Auto print time punching clocks	I	C	67		14.5	368	113067001
114	Autoclave for waste treatment (Water pollution control equipments)	I	B	104	(i)	5	2104	112104007
115	Avarai saleby any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year (By Notification - G.O.Ms.No.79-23.3.07) w.e.f.23.3.07	IV		68	12	0	768	142068015
116	Aviation Gasoline	II		4		29	404	120004001
117	Aviation Turbine Fuel including jet fuel	II		5		29	405	120005001
118	Aviation Turbine Fuel sold to a Turbo-Prop Aircraft	II		5		5	405	120005002
119	Azathioprine.Tab (Life saving drugs)	IV		52	14	0	752	142052015
120	B Oc Incubator (Instrumentation)	I	B	104	(i) & (ii)	5	2104	112104039
121	Baby milk food	I	B	82		5	2082	112082001
122	Baby nappies (Reduced to 5% -By Notification G.O.Ms.No.48 dated 27th March 2012 -w.e.f 1st April 2012)	I	C	57		5	358	113057001
123	Back grounds	I	C	60		14.5	361	113060001
124	Bacterial culture for agriculture purpose	IV		7		0	707	142007001
125	Badges (Sports goods)	I	B	131		5	2131	112131001
126	Bag filters (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104	112104053
127	Bagasse	IV		8		0	708	142008001
128	Bajji flour (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			4		5	804	300004001
129	Bajji kattai (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	39	0	737	142037047
130	Bajra (pennisetum typhoideum L) - (Cerals)	I	B	41	(i)(v)	0	2041	112041003

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
131	Bakery products including bun,rusks, biscuits and cakes sold without a brand name – omitted –G.O.Ms.No.86 dated 19.07.11 w.e.f. 12.07.11 and taken to Part-C and liable to tax at 14.5% w.e.f. 12.07.11	I	B	8			2008	
132	Bakery products sold with brand name	I	C	8		14.5	309	113008001
133	Baking powder, bread improver, cake gel vinegar, wheat gluten and edible gelatin used for confectionery and ice creams (Industrial input)	I	B	67A	e	5	2067	112067006
134	Bamboo	I	B	9		5	2009	112009001
135	Bangles other than those made of precious metals	IV		9		0	709	142009001
136	Barbed wire (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			20		5	820	300020001
137	Bark of plants	I	B	10		5	2010	112010001
138	Bases (dyes)	I	B	45	iii	5	2045	112045003
139	Basic chromium sulphate	I	B	11		5	2011	112011001
140	Basic dyes	I	B	45	iv	5	2045	112045004
141	Bath showers	I	C	56		14.5	357	113056001
142	Batten board or soft wall ceiling	I	C	53		14.5	354	113053002
143	Batteries and parts thereof	I	C	9		14.5	310	113009001
144	Bayonets	I	C	5	i	14.5	306	113005004
145	Bearings	I	B	12		5	2012	112012001
146	Beauty boxes	I	C	20		14.5	321	113020001
147	Bed Bolt (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	4	0	737	142037005
148	Bed Plough (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV		1(ii)	ii(13)	0	788	142001021
149	Bed room lights burning on oil Parts and accessories including wicks and chimneys	IV		46		0	746	142046001
150	Bed sheet ,other than those specified in Fourth Schedule	I	B	14		5	2014	112014001
151	Bed sheets made from handlooms and Powerloom other than those made of mill made cloth -By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 - w.e.f - 1.1.07			18		0	516	200018001
152	Beds made of cotton or silk cotton	I	B	13		5	2013	112013001
153	Bee Wax	I	B	60	ii	5	2060	112060002
154	Beedi - w.e.f. 12.7.11	I	C	9-A		14.5	370	113070001
155	Beedi leaves	I	B	15		5	2015	112015001
156	Beedi Tobacco -w.e.f. 12.7.11	I	C	9-A		14.5	370	113070002
157	Beer - (At the Second point of sale in the State) - w.e.f. 1.11.2014 - (By Notification - G.O.Ms.No.82 dated 31.10.2014)	II		2	(iii)	260	402	120002003
158	Belt press (Water pollution control equipments)	I	B	104	(i)	5	2104	112104008
159	Beltings	I	B	16		5	2016	112016001
160	Beltless napkins (Reduced to 5% -By Notification G.O.Ms.No.48 dated 27th March 2012 -w.e.f 1st April 2012)	I	C	57		5	358	113057002

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161	Benjamine - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07			21		0	518	200021005
162	Betel leaves	IV		32		0	732	142032001
163	Betel nut	I	B	6		5	2006	112006003
164	Bidets	I	C	56		14.5	357	113056002
165	Big Galangal roots Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07)			21		0	518	200021006
166	Bindi	IV		50		0	750	142050002
167	Binocular Microscopes	I	C	10		14.5	311	113010002
168	Binoculars	I	C	10		14.5	311	113010003
169	Bio fertilizers	IV		38 -A	ii	0	791	142038004
170	Bio filter (Water pollution control equipments & Instrumentations)	I	B	104	(i)	5	2104	112104009
171	Biomass briquettes	I	B	17		5	2017	112017001
172	Bioxially oriented polyester film and PVC film (Industrial Input)	I	B	67A	f	5	2067	112067007
173	Bioxially oriented polypropylene film (Industrial Input)	I	B	67A	g	5	2067	112067008
174	Biscuits of all varieties sold with brand name	I	C	8		14.5	309	113008002
175	Bishop weed - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021007
176	Bitumen	I	B	18		5	2018	112018001
177	Bituminous and coal tar blocks	I	C	50	iv	14.5	351	113050008
178	Bituminized water proof paper (Packing materials)	I	B	94		5	2094	112094001
179	Black and white or other mono chrome DATA / Graphic Display tubes, other than Picture tubes and parts(Information Technology products)	I	B	68	15(b)	5	2068	112068032
180	Black boards	IV		81		0	781	142081001
181	Black cumin Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07			21		0	518	200021008
182	Black stone	I	C	36	iv	14.5	337	113036017
183	Black sugarcane other than those specified in the Second Schedule - Omitted w.e.f. 01.11.2014 (By Notification - G.O.Ms.No.82 dated 31.10.2014)	IV		10		0	710	
184	Blasting gun powder	I	C	11		14.5	312	113011001
185	Bleach liquid (Exempted By Notiifcation G.O.Ms.No.68 dated 21.05.09) - w.e.f. 01.04.09	I	B	11		0	2011	112011002
186	Bleaching agents	I	C	20		14.5	321	113020002
187	Bleomycin (Life saving drugs)	IV		52	2	0	752	142052003
188	Block board	I	C	53		14.5	354	113053003
189	Blood bags and disposables (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			9		5	809	300009001
190	Blood Plasma	IV		45		0	745	142045001
191	Blown linseed oil	I	C	50	v	14.5	351	113050011

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192	Blue	I	C	22	i	14.5	323	113022002
193	Blue metal	I	B	19		5	2019	112019001
194	Boats	I	B	125		5	2125	112125001
195	Bodies built on motor vehicles , components, spare parts and accessories thereof	I	C	49		14.5	350	113049001
196	Body deodorants	I	C	20		14.5	321	113020003
197	Boerhaavia Diffusa Linn - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021009
198	Boilers of all types	I	C	37		14.5	338	113037001
199	Boilers using agricultural waste as fuel but not including boilers using municipal waste only as fuel	I	C	37		14.5	338	113037002
200	Bolts	I	B	20		5	2020	112020001
201	Bondu nut - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07			21		0	518	200021010
202	Bone meal -(Exempted By Notification - G.O.Ms.No.107-23.5.07) w.e.f 23.5.07	I	B	21		0	2021	112021001
203	Books	IV		11		0	711	142011001
204	Braided cord	IV		61	iii	0	761	142061027
205	Braille books	IV		11		0	711	142011002
206	Branded Coffee powder (other than instant Coffee)- (By Notification - II (1) / CTR / 12 (R-29)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			1		5	838	300037001
207	Branded Readymix food products (in the form of flour, powder or wet drough) II (1) / CTR / 12 (R-29)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			5		5	840	300039001
208	Bread (branded or otherwise) -(By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV		12		0	712	142012001
209	Brick ballast(other than those specified in the Fourth Schedule) incl.crog	I	B	22	b,d	5	2022	112022007
210	Brick-bats (other than those specified in the Fourth Schedule) incl.crog	I	B	22	b,d	5	2022	112022008
211	Bricks of all kinds (other than those specified in the Fourth Schedule) including crog	I	B	22	a,d	5	2022	112022002
212	Brley (Hordeum vulgae L) - (Cerals)	I	B	41	(i)(x)	0	2041	112041008
213	Broomsticks	IV		13		0	713	142013001
214	Brushes (products of palm industry)	IV		61	i	0	761	142061006
215	Bubble gum sold with brand name	I	C	19		14.5	320	113019001
216	Buckets made of iron and steel, plastic or other materials (except precious materials)	I	B	23		5	2023	112023001
217	Buckram and similar stiffened textile fabrics	IV		77A	7(i)	0	798	142093018
218	Bulbs for all motor vehicles	I	C	12		14.5	313	113012001
219	Bulldozers	I	C	13		14.5	314	113013001
220	Bullion, that is to say platinum in mass and uncoined, pure or alloy, and specie	I	A	1		1	101	111001001
221	Bullion, that is to say, gold in mass and uncoined, pure or alloy, and specie	I	A	1		1	101	111001002

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222	Bullion, that is to say, Kora gold in mass and uncoined, pure or alloy, and specie	I	A	1		1	101	111001003
223	Bullion, that is to say, Palamarel silver in mass and uncoined, pure or alloy, and specie	I	A	1		1	101	111001004
224	Bullion, that is to say, silver in mass and uncoined, pure or alloy, and specie	I	A	1		1	101	111001005
225	Bun (branded or otherwise) (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV		12		0	712	142012002
226	Bund Former (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV		1(ii)	ii(1)	0	788	142001017
227	Bura sugar	IV		61		0	761	142061001
228	Busulphan.Tab (Life saving drugs)	IV		52	24	0	752	142052025
229	Butter milk without any brand name	IV		21		0	721	142021001
230	Butter without any brand name	IV		21		0	721	142021002
231	Button cells	I	C	9		14.5	310	113009002
232	Buttons, zippers. Zip fastners, hooks and hoop tape, non woven interlining polyester wadding shoulder pad, packing materials namely hangers, collar band, butterfly, all types of pins and clips (Industrial Input)	I	B	67A	h	5	2067	112067009
233	C Oc Apparatus(Instrumentation)	I	B	104	(ii)	5	2104	112104041
234	Cables for all motor vehicles	I	C	12		14.5	313	113012002
235	Cage Wheel (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV		1(ii)	ii(2)	0	788	142001031
236	Cakes sold with brand name	I	C	8		14.5	309	113008003
237	Calamus root - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021011
238	Calendar other than those specified in the Fourth Schedule.	I	B	105		5	2105	112105001
239	Camphor in all forms -(Exempted by Notification- G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	I	B	24		0	2024	112024001
240	Candles	IV		14		0	714	142014001
241	Cane or beet sugar and chemically pure sucrose in solid form - Omitted w.e.f. 01.11.2014 (By Notification - G.O.Ms.No.82 dated 31.10.2014)	IV		14(a)		0	789	
242	Capital goods as described in Section 2(11) of the Act.-others	I	B	25		5	2025	112025018
243	Car telephone (Transmission apparatus other than apparatus for radio or T.V. broadcastings)(Information Technology products)	I	B	68	6©	5	2068	112068021
244	Carbon black and acetylene black And other form of carbon including activated carbon (Industrial Input)	I	B	67A	i	5	2067	112067010
245	Carbon rods	I	C	9		14.5	310	113009003
246	Carbuncle or garnets (precious stone) (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	103	111003001
247	Cart driven by animals	IV		15		0	715	142015001

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248	Cash chests	I	C	59		14.5	360	113059001
249	Cash or deed boxes	I	C	59		14.5	360	113059002
250	Cashew nuts fresh or dried, whether or not shelled or peeled	I	B	113		5	2113	112113001
251	Cashew shell By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07			20		0	517	200020001
252	Cassia Flower - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021012
253	Castor (Ricinus communis) - (Oil Seeds)	I	B	41	(vi) (vii)	5	2041	112041039
254	Castor Shelter (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV		1(ii)	ii(3)	0	788	142001032
255	Cathode ray osilloscopes (Information Technology products)	I	B	68	23 (a)	5	2068	112068044
256	Cats eye (precious stone) (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	103	111003002
257	Cattle feed	IV		5		0	705	142005003
258	Caulking compounds and other mastics	I	C	50	vi	14.5	351	113050020
259	CDs -& its Parts and accessories - w.e.f. 12.7.11	I	C	13-A	(e)	14.5	371	113071004
260	Cellular Telephone (Mobile Phone) & its Parts and accessories - w.e.f. 12.7.11	I	C	13-A	(a)	14.5	371	113071001
261	Cellulose lacquers, nitro -cellulose, lacquers , clear and pigments and nitro-cellulose ancillaries in liquid, semi solid or pasty forms (Industrial Input)	I	B	67A	ad(ii)	5	2067	112067032
262	Cement and their substitutes	I	C	14		14.5	315	113014001
263	Cement based water paints	I	C	50	iii	14.5	351	113050004
264	Cement hollow blocks (other than those specified in the Fourth Schedule) incl.crog	I	B	22	b,d	5	2022	112022009
265	Cement products in combination with other materials not elsewhere mentioned in this schedule	I	C	7		14.5	308	113007002
266	Cement Products of all kinds	I	C	15		14.5	316	113015001
267	Cement tiles	I	C	15		14.5	316	113015002
268	Centrifugal pump sets for water handling and parts thereof	I	B	26		5	2026	112026001
269	Centrifugal latex	I	B	119		5	2119	112119002
270	Centrifuge (Water pollution control equipments)	I	B	104	(i)	5	2104	112104010
271	Ceramic Roofing tiles	I	C	36	i	14.5	337	113036011
272	Ceramic tiles	I	C	36	i	14.5	337	113036009
273	Ceramic Wall tiles	I	C	36	i	14.5	337	113036010
274	Chaff Cutter (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV		1(ii)	ii(4)	0	788	142001033
275	Chalk sticks	IV		74		0	774	142074001
276	Channel Former (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV		1(ii)	ii(5)	0	788	142001034
277	Charcoal	IV		16		0	716	142016001
278	Charkha	IV		17		0	717	142017002

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
279	Chassis of motor vehicles , components, spare parts and accessories thereof	I	C	49		14.5	350	113049002
280	Cheese sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051	112051001
281	Chemical fertilizers	IV		38 -A	i	0	790	142038002
282	Chemicals of all kinds other than those specified elsewhere in the Schedule.	I	B	1			2001	112001002
283	Chenille fabrics of wool	IV		77A	6(i)	0	797	142093009
284	Cheques, loose or in book form	IV		57		0	757	142057001
285	Cheroots - w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	II		13	(iii)	30	415	120013005
286	Chewing gum sold with brand name	I	C	19		14.5	320	113019002
287	Chewing tobacco - w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	II		13	(vii)	30	419	120013014
288	Chicory	I	B	30		5	2030	112030001
289	Children tri-cycles and carriages parts and accessories including tyres, tubes and flaps used therewith,	I	B	40		5	2040	112040001
290	Childrens' playground equipments	I	B	131		5	2131	112131002
291	Chillies Other than those specified in the Fourth Schedule	I	B	52		5	2052	112052013
292	Chillies sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV		18		0	718	142018002
293	Chilly powder sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV		18		0	718	142018003
294	Chinaware articles	I	C	16		14.5	317	113016001
295	Chips sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051	112051002
296	Chisel plough (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV		1(ii)	ii(13)	0	788	142001022
297	Chocolate sold with brand name	I	C	19		14.5	320	113019003
298	Chocolates sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051	112051003
299	Cigarettes - w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	II		13	(iii)	30	415	120013006
300	Cigarillos of tobacco or of tobacco substitutes	II		13	(iii)	30	415	120013007
301	Cigars - w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	II		13	(iii)	30	415	120013008
302	Cinema slides	I	C	17		14.5	318	113017002
303	Cinematographic equipments	I	C	17		14.5	318	113017003
304	Cinematographic lenses	I	C	17		14.5	318	113017004
305	cinnamon oil	I	C	20		14.5	321	113020004
306	Cisplatin.Inj (Life saving drugs)	IV		52	16	0	752	142052017
307	Citrullus Colocynthis - Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) - w.e.f - 1.1.07			21		0	518	200021066
308	Clamps used in pump sets (Goods manufactured by village Blacksmith and Adisaraku items)	IV		37	5	0	737	142037006
309	Clay for manufacture of Bricks Exempted (By Notification - G.O.No.107 - w.e.f.23.5.07)	I	B	28		0	2028	112028004
310	Clay, Ball clay	I	B	28		5	2028	112028001

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
311	Cleaning liquids	I	C	20		14.5	321	113020005
312	cleaning powder and liquids of all kinds	I	C	22	i	14.5	323	113022003
313	Cleome Inosandra- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021078
314	Clinker.	I	B	50		5	2050	112050001
315	Clocks	I	C	67		14.5	368	113067002
316	Cloth bag By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			13		0	511	200013001
317	Cloth lined paper envelopes (whether printed or not) (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV		59		0	759	142059001
318	Cloth rags	I	B	122		5	2122	112122002
319	Clytoria Ternatea- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021081
320	Coal ash of all kinds	I	B	50		5	2050	112050002
321	Coal tar	I	B	29		5	2029	112029001
322	Coal,including coke in all its forms, but excluding charcoal	I	B	41	(i-a)	5	2041	112041009
323	Coarse grains	IV		19		0	719	142019001
324	Coarse screen / micro screen (Satinless steel / mild steel) - (Water pollution control equipments)	I	B	104	(i)	5	2104	112104011
325	Cocoa pod and beans	I	B	30		5	2030	112030002
326	Coconut (ie., Copra excluding tender coconuts) (Cocos nucifera) (Oil seeds)	I	B	41	(vi) (viii)	5	2041	112041040
327	Coconut husk	IV		61	iv	0	761	142061030
328	Coconut leaves	IV		61	i	0	761	142061007
329	Coconut milk (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV		77		0	777	142077001
330	Coconut milk powder (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV		77		0	777	142077002
331	Coconut milk powder sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051	112051004
332	Coconut other than Copra By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			5		0	505	200005001
333	Coconut shell and its chips	IV		61	ii	0	761	142061023
334	Coconut shell powder By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			8		0	508	200008001
335	Coconut thatches	IV		61	i	0	761	142061008
336	Coffee beans and seeds	I	B	30		5	2030	112030003
337	Coffee coolers	I	C	3	ii	14.5	304	113003007
338	Coffee roasting appliances (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028001
339	coir (excluding coir products)	IV		61	i	0	761	142061009
340	Coir dusts (excluding coir products)	IV		61	i	0	761	142061010

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
341	Coir fibre (excluding coir products)	IV		61	i	0	761	142061011
342	Coir husk (excluding coir products)	IV		61	i	0	761	142061012
343	Coir mattings	IV		41		0	741	142041001
344	Coir products excluding mattresses	I	B	31		5	2031	112031001
345	Cold storage equipments, components, parts and accessories (Capital goods)	I	B	25	b,c	5	2025	112025007
346	Collapsible gates	I	C	18		14.5	319	113018001
347	Colour - DATA / Graphic Display tubes, other than Picture tubes and parts (Colour) (Information Technology products)	I	B	68	15(a)	5	2068	112068031
348	Colour boxes and brushes used therein	I	B	32		5	2032	112032001
349	Colour pencils	IV		81		0	781	142081002
350	Coloured matches	I	C	35		14.5	336	113035001
351	Colours	I	C	50	ii	14.5	351	113050003
352	Combined harvesters, attachments and parts	I	B	140	iii,iv	5	2140	112140003
353	Combs	I	B	33		5	2033	112033001
354	Commodoes	I	C	56		14.5	357	113056003
355	Communication equipments such as Private Branch Exchange (PBX)	I	B	34		5	2034	112034001
356	Compact Fluorescent Lamps (G.O.Ms.No.47 dated 27.3.12-w.e.f. 1.4.2012)	I	B	34-A		5	2151	112151001
357	Compact Fluorescent Tubes (G.O.Ms.No.47 dated 27.3.12-w.e.f. 1.4.2012)	I	B	34-A		5	2151	112151002
358	complexion rouge	I	C	20		14.5	321	113020006
359	Compressor of refrigerating equipments (Industrial Input)	I	B	67A	j	5	2067	112067011
360	Computer peripherals (Information Technology products)	I	B	68	22(a)	5	2068	112068040
361	Computer stationery	I	B	35		5	2035	112035001
362	Computer Systems - Parts and accessories (Information Technology products)	I	B	68	22(a)	5	2068	112068041
363	Computer systems (Information Technology products)	I	B	68	22 (a)	5	2068	112068039
364	Concrete mixture	I	C	14		14.5	315	113014002
365	Condenser for waste recovery (Water pollution control equipments & Instrumentations)	I	B	104	(ii)	5	2104	112104042
366	Condoms	IV		20		0	720	142020001
367	Conductivity Meter (Instrumentation)	I	B	104	(ii)	5	2104	112104043
368	Confectionery sold with brand name	I	C	19		14.5	320	113019004
369	Confectionery sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051	112051005
370	Conical measures	I	C	68	ii(b)	14.5	369	113068011
371	Contact lens	I	B	129		5	2129	112129001
372	Containers and vessels- vacuum flask	I	C	66		14.5	367	113066002
373	Continuous Ambulatory Peritoneal Dialysis (CAPD) fluids used for treatment in renal failure cases (Life saving drugs)	IV		52	29	0	752	142052030
374	Continuous Chemical Dosing Equipments (Water pollution control equipments)	I	B	104	(i) & (ii)	5	2104	112104040
375	Contraceptives	IV		20		0	720	142020002
376	Controlling systems	I	C	31		14.5	332	113031002
377	Cooking ranges (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028002
378	Copper - clad board or sheets	I	C	45		14.5	346	113045001

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
379	Copy books manufactured out of paper purchased from Registered dealers liable to pay under this Act	IV		55		0	755	142055002
380	Copy books other than those specified in the Fourth Schedule	I	B	132		5	2132	112132001
381	Coral (precious stone) (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	103	111003003
382	Cordless handset (Transmission apparatus other than apparatus for radio or T.V. broadcastings)(Information Technology products)	I	B	68	6(b)	5	2068	112068015
383	Coriander powder sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV		18		0	718	142018004
384	Coriander sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV		18		0	718	142018005
385	Cork - (Packing materials)	I	B	94		5	2094	112094002
386	Cork sheets - (Packing materials)	I	B	94		5	2094	112094003
387	Corriander Other than those specified in the Fourth Schedule	I	B	52		5	2052	112052014
388	Cosmetics	I	C	20		14.5	321	113020007
389	Cottage cheese	I	B	36		5	2036	112036001
390	Cotton or manmade fibres	IV		77A	6(i)	0	797	142093010
391	Cotton rope	IV		61	iii	0	761	142061028
392	Cotton seed husk	IV		61	iv	0	761	142061031
393	Cotton seeds (Gossypium Spp.) - (Oil seeds)	I	B	41	(vi) (iii)	5	2041	112041035
394	Cotton waste	I	B	37		5	2037	112037001
395	Cotton yarn, but not including cotton yarn waste:	I	B	41	(ii-b)	5	2041	112041011
396	Cotton, that is to say- all kinds of Cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise, but excluding cotton waste.	I	B	41	(ii)	5	2041	112041010
397	Counter scales parts and accessories and weights used therewith	I	C	68	ii(a)	14.5	369	113068004
398	Country bricks made of baked clay and other machine made or hand made (other than those specified in the Fourth Schedule) incl.crog	I	B	22	c,d	5	2022	112022011
399	Country tiles made of baked clay and other machine made or hand made (other than those specified in the Fourth Schedule) incl. Crog	I	B	22	c,d	5	2022	112022012
400	Crataeva Relingiso - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) - w.e.f - 1.1.07			21		0	518	200021076
401	Crayons	I	B	32		5	2032	112032002
402	Crockery (other than those specified elsewhere in the schedule)	I	C	21		14.5	322	113021001
403	Cross made of gold and used as symbol of wedlock without chain (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV		55	b	0	755	142055012
404	Crow bar (Agricultural implements manually operated)	IV		1(i)	I (1)	0	701	142001002

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
405	Crucibles	I	B	38		5	2038	112038001
406	Crude oil (ie) Crude petroleum oils/ obtained from Bituminous minerals	I	B	41	(ii-c)	5	2041	112041012
407	Crumb rubber	I	B	119		5	2119	112119003
408	Crutches (Aids and implements for differently abled persons)	IV		2	3	0	702	142002006
409	Cuddapah stone slabs	I	C	36	ii	14.5	337	113036013
410	Cultipacker (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV		1(ii)	ii(6)	0	788	142001035
411	Cultivator (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV		1(ii)	ii(7)	0	788	142001036
412	Cumin seed - sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.67 dated 21.05.09 w.e.f. 1.4.09)			1		0	521	200023001
413	Cumin seed other than those specified in the Fourth Schedule	I	B	130		5	2130	112130002
414	Cumin seed powder - sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.33 dated 29.03.10 - w.e.f. 1.4.10)			1		0	521	200023002
415	Cups manufactured out of Areca palm leaf (BY Notification G.O.Ms.No.33 dated 29.03.10-w.e.f.1.4.10)			ii		0	524	200026001
416	Cups (sports goods)	I	B	131		5	2131	112131003
417	Cups made of plastic	I	B	39		5	2039	112039004
418	Cups made of paper	I	B	39		5	2039	112039001
419	Curd maker (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028003
420	Curd without any brand name	IV		21		0	721	142021003
421	curtain backgrounds	I	C	60		14.5	361	113060002
422	Cut tobacco - w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	II		13	(xii)	30	424	120013020
423	Cutlery (other than those specified elsewhere in the schedule)	I	C	21		14.5	322	113021002
424	Cycle carriage for invalid persons (Aids and implements for differently abled persons)	IV		2	3	0	702	142002007
425	Cycle dynamo lights	I	B	40		5	2040	112040002
426	Cycle locks	I	B	40		5	2040	112040003
427	Cycle pumps	I	B	40		5	2040	112040004
428	Cycle rickshaw (without motor)	IV		22		0	722	142022001
429	Cycle Seat covers	I	B	40		5	2040	112040005
430	Cycles, bi-cycles parts and accessories including tyres, tubes and flaps used therewith	I	B	40		5	2040	112040006
431	Cyclones (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104	112104054
432	Cyclophosphamide.Inj (Life saving drugs)	IV		52	20	0	752	142052021
433	Cyclophosphamide.Tab (Life saving drugs)	IV		52	21	0	752	142052022
434	Cyclosporin (Life saving drugs)	IV		52	1	0	752	142052002
435	Cylindrical measures	I	C	68	ii(b)	14.5	369	113068012

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
436	Cyperus Rotundus- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021050
437	Cystosine (Life saving drugs)	IV		52	3	0	752	142052004
438	Danazol.Cap (Life saving drugs)	IV		52	27	0	752	142052028
439	Date leaves	IV		61	i	0	761	142061013
440	Date syrup (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			6		5	807	300006001
441	DC Micromotors of an output not exceeding 37.5W and parts (Information Technology products)	I	B	68	25 (a), 26	5	2068	112068046
442	DC Micromotors of an output not exceeding 750 W and parts (Information Technology products)	I	B	68	25 (b), 26	5	2068	112068047
443	Dealer in other ready to eat un-branded foods under Composition	III		8(1)(b)				130002002
444	Dealer in ready to eat unbranded non-alcoholic drinks and beverages served in or catered indoors or outdoors by hotels, restaurants, sweet-stalls, clubs, caterers and any other eating houses under Composition	III						130001004
445	Dealer in ready to eat unbranded foods served in or catered indoors or outdoors by hotels, restaurants, sweet-stalls,clubs, caterers and any other eating houses under Composition	III		8(1)(a)				130001001
446	Dealer in ready to eat unbranded savouries served in or catered indoors or outdoors by hotels, restaurants, sweet-stalls, clubs, caterers and any other eating houses under Composition	III		8(1)(a)				130001003
447	Dealer in ready to eat unbranded sweets served in or catered indoors or outdoors by hotels, restaurants, sweet-stalls, clubs, caterers and any other eating houses under Composition	III		8(1)(a)				130001002
448	Dealer in unbranded bakery products	III		8(1)(b)				130002001
449	Deccan hemp fibre (excluding deccan hemp products)	IV		61	i	0	761	142061014
450	Declared goods as specified in section 14 of the Central Sales Tax Act, 1956, other than those specified elsewhere in any of the Schedules	I	B	41		5	2041	112041001
451	Decolam	I	C	45		14.5	346	113045002
452	Deep fat fryer (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028004
453	Deep freezers	I	C	3	ii	14.5	304	113003008
454	Defectives, rejects, cuttings or end pieces of any of the above categories	I	B	41	(iv) (xvi)	5	2041	112041030

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
455	Demineraliser for effluent treatment (Water pollution control equipments)	I	B	104		5	2104	112104001
456	Demodulators (Information Technology products)	I	B	68	7(b)	5	2068	112068023
457	Denatured Spirit	I	C	1		14.5	302	113001002
458	Deodorants	I	C	64		14.5	365	113064001
459	De-oiled cake	IV		5		0	705	142005004
460	De-oiled cakes sale by any dealer whose total turnover on the sales of these goods does not exceed rupees five crores per year	IV		66		0	766	142066001
461	De-oiled rice bran	IV		62		0	762	142062001
462	Desiccated coconut (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV		77		0	777	142077003
463	Detectors (for grass) (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104	112104055
464	Detergents whether cakes, liquid or powder - (other than those specified else where in the schedule)	I	C	22	i	14.5	323	113022004
465	Detonators Caps	I	C	5	iii	14.5	306	113005012
466	Dhoop	I	B	43		5	2043	112043002
467	Diagonstic Kits (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			9		5	809	300009002
468	Diagonstic reagents (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			9		5	809	300009003
469	Diamine-Diphonyl Sylphone (DAPSONE).Tab	IV		52	13	0	752	142052014
470	Diamonds (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	103	111003004
471	Diaries (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			17		5	817	300017002
472	Diary other than those specified in the Fourth Schedule.	I	B	105		5	2105	112105002
473	Didanosine (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV		52	30 (4)	0	752	142052034
474	Dies (Capital goods)	I	B	25	d	5	2025	112025011
475	Diesel engine , their spare parts	I	C	44		14.5	345	113044001
476	Diesel locomotive and parts and accessories thereof	I	C	23		14.5	324	113023001
477	Diffraction apparatus and mounding thereof	I	C	10		14.5	311	113010004
478	Diffuse of all types for supply of air, in liquid waste treatment (Water pollution control equipments)	I	B	104	(i)	5	2104	112104012
479	Digestors (Water pollution control equipments)	I	B	104	(i)	5	2104	112104013
480	Dill seeds - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07)			21		0	518	200021013
481	Diluents and thinners	I	C	50	v	14.5	351	113050012
482	Diodes, transistors and similar semi-conductor device	I	B	68	16	5	2068	112068033
483	Dippers	I	C	13		14.5	314	113013002
484	Dipping measures	I	C	68	ii(b)	14.5	369	113068013

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
485	Direct dyes	I	B	45	v	5	2045	112045006
486	Directly reconstituted milk	IV		31		0	731	142031001
487	Disc for laser reading systems for reproducing phenomena other than sound or image (IT Software of any media) - (Information Technology products)	I	B	68	5(a)	5	2068	112068008
488	Disc harrow (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV		1(ii)	ii(8)	0	788	142001037
489	Disc plough (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV		1(ii)	ii(13)	0	788	142001023
490	Discs, rings ,forgings and steel castings	I	B	41	(iv) (viii)	5	2041	112041022
491	Dish washer (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028005
492	Disinfectants -w.e.f.-28.05.2013	I	C	22	ii	14.5	372	113072001
493	Disposable diapers (Reduced to 5% -By Notification G.O.Ms.No.48 dated 27th March 2012 -w.e.f 1st April 2012)	I	C	57		5	358	113057003
494	Dissection boxes.	IV		81		0	781	142081003
495	Dissolved Air Flotation (Water pollution control equipments)	I	B	104	(i)	5	2104	112104014
496	Dolomite	I	B	93		5	2093	112093001
497	Doopakal (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			14		5	814	300014002
498	Door Chains (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	6	0	737	142037007
499	Door Jakki (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	7	0	737	142037008
500	Door Kundu (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	8	0	737	142037009
501	Door mats made of jute	I	B	42		5	2042	112042001
502	Door Pattas (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	9	0	737	142037010
503	Doors frames made of R.C.C and R.C.C. pipes (without input tax credit on purchase of Cement) (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			11		5	811	300011001
504	Doors made of any materials other than those specified in the schedule	I	C	24		14.5	325	113024001
505	Dosai Chatti (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	10	0	737	142037011
506	Dosai kal (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	36	0	737	142037043
507	Double boiled linseed oil	I	C	50	v	14.5	351	113050013
508	Drag harrow (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV		1(ii)	ii(9)	0	788	142001038
509	Draught Ber -(At the Second point of sale in the State) - w.e.f. 1.11.2014 - (G.O.Ms.No.82 dated 31.10.2014)	II		2	(v)	270	402	120002005
510	Drawing boards and brushes used therein	I	B	32		5	2032	112032003

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
511	Drawing ink whether or not concentrated or solid, excluding toner and cartridges other than those specified in the Fourth Schedule	I	B	106		5	2106	112106001
512	Dressed Hides & Skins	I	B	41	(iii)	5	2041	112041013
513	Drier (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028006
514	Drugs and medicines including vaccines	I	B	44		5	2044	112044001
515	Dry block rubber	I	B	119		5	2119	112119004
516	Dry cells	I	C	9		14.5	310	113009004
517	Dry crepe rubber	I	B	119		5	2119	112119005
518	Dry distempers	I	C	50	iii	14.5	351	113050005
519	Dry fish(other than branded, processed and packed items) ,	IV		54		0	754	142054001
520	Dry flower	I	B	10		5	2010	112010002
521	Dry fruits	I	C	25		14.5	326	113025010
522	Dry fruits nuts and kernals -other than those specified in the schedule	I	C	25		14.5	326	113025014
523	Dry grapes (Kismis) -- Reduced to 5% (By Notification - G.O.Ms.No.78 dated 11th July 2011 - w.e.f. -12th July 2011)	I	C	25		5	326	113025007
524	Dry leaves (manthara leaves, coconut thatches,)	IV		61	i	0	761	142061015
525	Dry Plant	I	B	10		5	2010	112010003
526	Dry ribbed sheets of RMA grades	I	B	119		5	2119	112119006
527	Dry Scrubber (Water pollution control equipments & Instrumentations)	I	B	104	(i)	5	2104	112104015
528	Ductile pipes	I	B	100		5	2100	112100001
529	Dumpers	I	C	13		14.5	314	113013003
530	Duplicating machines	I	C	26		14.5	327	113026001
531	Duplicators	I	C	26		14.5	327	113026002
532	Dusters	IV		81		0	781	142081004
533	DVDs -& its Parts and accessories - w.e.f. 12.7.11	I	C	13-A	(e)	14.5	371	113071005
534	Earth scrap all grades and qualities	I	B	119		5	2119	112119007
535	Earthen pot and pottery items	IV		23		0	723	142023001
536	Earthen tiles (other than those specified in the Fourth Schedule) incl.crog	I	B	22	a,d	5	2022	112022003
537	Earthmovers	I	C	13		14.5	314	113013004
538	Eau de cologne	I	C	20		14.5	321	113020008
539	Ebonite ball pens By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 - w.e.f - 1.1.07			17		0	515	200017001
540	Ebonite pens By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 - w.e.f - 1.1.07			17		0	515	200017002
541	Eclipta Alba - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021080
542	Educational charts	IV		11		0	711	142011003
543	Efafenavir (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV		52	30 (6)	0	752	142052036
544	Eggs	IV		54		0	754	142054002
545	Electoral rolls	IV		24		0	724	142024001

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
546	Electric detonators	I	C	5	iii	14.5	306	113005013
547	Electric hair dryer (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028007
548	Electric hair removers (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028008
549	Electric iron (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028009
550	Electric kettle (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028010
551	Electric knife (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028011
552	Electric motor	I	C	27		14.5	328	113027001
553	Electric Storage batteries including containers, covers and plates	I	C	29		14.5	330	113029031
554	Electric time switches (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028012
555	Electrical apparatus for line telephony on telegraphy (Information Technology products)	I	B	68	29	5	2068	112068052
556	Electrical capacitors, fixed, variables and parts	I	B	68	10	5	2068	112068026
557	Electrical domestic and commercial appliances - other than those specified in the schedule	I	C	28		14.5	329	113028030
558	Electrical energy	IV		25		0	725	142025001
559	Electrical hearing aids (Aids and implements for differently abled persons)	IV		2	1	0	702	142002002
560	Electrical meters for digestors (Water pollution control equipments)	I	B	104	(ii)	5	2104	112104044
561	Electrical resistors (Information Technology products)	I	B	68	12	5	2068	112068028
562	Electrically Operated two wheelers (E-bikes) (G.O.Ms.No.47 dated 27.3.12-w.e.f. 1.4.2012)	I	B	46		5	2152	112152001
563	Electrodes (G.O.Ms.No.47 dated 27.3.12-w.e.f. 1.4.2012)	I	B	46-A		5	2046	112046001
564	Electroflux (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			24		5	824	300024001
565	Electronic Games	I	C	30		14.5	331	113030001
566	Electronic calculators, parts and accessories (Information Technology products)	I	B	68	11,24	5	2068	112068027
567	Electronic devices - watches	I	C	67		14.5	368	113067003
568	Electronic diaries	I	B	68	22(b)	5	2068	112068042
569	Electronic integrated circuits and Micro-assemblies	I	B	68	17	5	2068	112068034
570	Electronic Private Automatic Branch Exchange (EPABX)	I	B	34		5	2034	112034002
571	Electronic toys and Games	I	C	30		14.5	331	113030002
572	Electronic typewriters, parts and accessories (Information Technology products)	I	B	68	1(b),24	5	2068	112068002
573	Electrostatic precipitators (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104	112104056
574	Elevators - whether operated by electricity, hydraulic power, mechanical power or steam	I	C	46		14.5	347	113046001
575	Ellu Mittai (Exempted By Notification - G.O.Ms.No.107-23.5.07) w.e.f 23.5.07	I	B	133		0	2133	112133002
576	Embroidery in the piece, in stripes or in motifs	IV		77A	6(v)	0	797	142093016

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
577	Emeralds (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	103	111003005
578	Emery clothes	I	C	50	vii	14.5	351	113050028
579	Enamels not otherwise specified in this schedule	I	C	50	i	14.5	351	113050001
580	Energy (Sathu Mavu) flour (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			5		5	805	300005001
581	Energy saving choolas	IV		26		0	726	142026001
582	Enlarges,plates an cloth required for use therewith (Cinematographic)	I	C	17		14.5	318	113017005
583	Enzymes of all kinds (Industrial Input)	I	B	67A	k	5	2067	112067012
584	Equipment (Capital goods)	I	B	25	a,c	5	2025	112025003
585	Erasers By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			17		0	515	200017003
586	Ethambutol.Tab	IV		52	11	0	752	142052012
587	Etoposide.Inj (Life saving drugs)	IV		52	22	0	752	142052023
588	Evaportor (Water pollution control equipments)	I	B	104	I	5	2104	112104071
589	Evolvulus Alsinoides- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) - w.e.f - 1.1.07			21		0	518	200021084
590	Examination board clip (By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			5	-	5	836	300036001
591	Excavators	I	C	13		14.5	314	113013005
592	Exercise book other than those specified in Fourth Schedule	I	B	47		5	2047	112047001
593	Expanded polystyrene of all kinds of mica	I	C	45		14.5	346	113045003
594	Explosives of all kinds	I	C	5		14.5	306	113005003
595	Exposed films (cinematographic)	I	C	17		14.5	318	113017006
596	Extrusions of non-ferrous metals such as aluminium, copper, and zinc.	I	B	89	iv	5	2089	112089005
597	Eye lashes	I	C	20		14.5	321	113020009
598	Eye liners	I	C	20		14.5	321	113020010
599	Fabric based paper - (Packing materials)	I	B	94		5	2094	112094004
600	Fabric filters (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104	112104057
601	Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks	IV		77A	7(iv)	0	798	142093025
602	Face packs	I	C	20		14.5	321	113020011
603	False ceiling or the like	I	C	50	vi	14.5	351	113050021
604	Fans	I	C	31		14.5	332	113031003
605	Fans manufactured out of palm leaves.	IV		61	i	0	761	142061016
606	Fare meters for all motor vehicles	I	C	12		14.5	313	113012003
607	Fasteners	I	B	20		5	2020	112020002
608	Fax machines	I	C	32		14.5	333	113032001
609	Feeding bottles and nipples - Exempted By Notification - G.O.Ms.No.48 dated 27.03.12) w.e.f. 01.04.2012	I	B	48		0	2048	112048001

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
610	Fenugreek (menthi) sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.43 dated 05.05.08 - w.e.f. 1.5.08)			1		0	520	200022003
611	Fertilizer mixture manufactured out of chemical fertilizer for which tax has been paid locally No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			2		0	502	200002001
612	Fibre galss sheets	I	C	33		14.5	334	113033002
613	Fibre glass sleeves, fibre glass tapes, milinex paper lethoroid paper, empire cloth (Industrial Input)	I	B	67A	I	5	2067	112067013
614	Fibres waste other than those specified in the Fourth Schedule	I	B	49		5	2049	112049002
615	Fibres of all types other than those specified in the Fourth Schedule	I	B	49		5	2049	112049001
616	Figs	I	C	25		14.5	326	113025011
617	Files and folders made of paper board (By Notification II (1) / CTR / 12 (R-23)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			iii		5	831	300031001
618	Film packs and plates	I	C	51		14.5	352	113051001
619	Film stips (cinematographic)	I	C	17		14.5	318	113017007
620	Filter head assembly (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104	112104058
621	Filter press (Water pollution control equipments)	I	B	104	(i)	5	2104	112104016
622	Filters (Fabric filters, bag filter, vacuum filters) (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104	112104059
623	Filtration units such as (pressure filter, activated carbon filter, reverse osmosis , micro filter) (Water pollution control equipments)	I	B	104	(i)	5	2104	112104017
624	Fine china clay	I	B	28		5	2028	112028002
625	Fire clay	I	B	28		5	2028	112028003
626	Fire fighting devices	I	C	34		14.5	335	113034001
627	Fire fighting equipments	I	C	34		14.5	335	113034002
628	Fire works	I	C	35		14.5	336	113035002
629	Firewood, excluding casurina and eucalyptus timber	IV		27		0	727	142027001
630	Fish (other than branded, processed and packed items) ,	IV		54		0	754	142054003
631	Fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rail heavy and light crane rails	I	B	41	(iv) (xiii)	5	2041	112041027
632	Fish seeds	IV		28		0	728	142028001
633	Fishing hooks	IV		28		0	728	142028002
634	Fishnet	IV		28		0	728	142028003
635	Fishnet fabrics	IV		28		0	728	142028004
636	Flash light apparatus	I	C	51		14.5	352	113051002
637	Flattened or beaten rice	IV		62		0	762	142062002
638	Flavoured milk (Tinned, bottled or packed)	I	B	82		5	2082	112082002

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
639	Flavouring essence and synthetic food colour (Industrial Input)	I	B	67A	m	5	2067	112067014
640	Flint papers	I	C	50	vii	14.5	351	113050029
641	Floor and wall tiles of all varieties - others	I	C	36		14.5	337	113036001
642	Floor boards whether or not containing any other material other than wood	I	C	53	ii	14.5	354	113053010
643	Floor polishers (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028013
644	Flour, brokens and bran of kudiraivalai (Product of millets)	IV		60		0	760	142060001
645	Flour, brokens and bran of milo (Product of millets)	IV		60		0	760	142060002
646	Flour, brokens and bran of ragi (Product of millets)	IV		60		0	760	142060003
647	Flour, brokens and bran of samai (Product of millets)	IV		60		0	760	142060004
648	Flour, brokens and bran of thinai (Product of millets)	IV		60		0	760	142060005
649	Flour, brokens and bran of cholam (Product of millets)	IV		60		0	760	142060006
650	Flour, brokens and bran of varagu (Product of millets)	IV		60		0	760	142060007
651	Flour, brokens and bran of cumbu (Product of millets)	IV		60		0	760	142060008
652	Fludized bed boilers	I	C	37		14.5	338	113037003
653	Flushing cisterns	I	C	56		14.5	357	113056004
654	Fly ash bricks (other than those specified in the Fourth Schedule)	I	B	22	a,d	5	2022	112022004
655	Fly ash other those specified in Fourth schedule	I	B	50		5	2050	112050003
656	Fly Ash sold to brick manufacturers	IV		29		0	729	142029001
657	Foods and food preparations and mixes sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051	112051006
658	Footwear with sale value less than two hundred rupees	IV		30		0	730	142030001
659	Foreign liquors, that is to say, wines, spirits and beers imported into India from foreign countries - (By Notification -G.O.Ms.No.65 dated 01.07.08 - w.e.f. 01.07.08)	II		3		58	403	120003001
660	Forks	I	C	21		14.5	322	113021003
661	Formica	I	C	45		14.5	346	113045004
662	French polish	I	C	50	iv	14.5	351	113050009
663	Fresh flowers	IV		32		0	732	142032002
664	Fresh fruits	IV		33		0	733	142033001
665	Fresh milk	IV		31		0	731	142031002
666	Fresh plants	IV		32		0	732	142032003
667	Fresh vegetables	IV		33		0	733	142033002
668	Fried and roasted grams Other than those specified in the Fourth Schedule	I	B	52		5	2052	112052015
669	Fried grams sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	IV		68		0	768	142068001
670	Fried groundnet kernel	I	B	53		5	2053	112053001
671	Fried Peas By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			7		0	507	200007001

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
672	Frozen confectionery sold with brand name	I	C	19		14.5	320	113019005
673	Frozen desert sold with brand name	I	C	19		14.5	320	113019006
674	Fruit drink whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	2107	112107001
675	Fruit jam (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	2107	112107002
676	Fruit squash (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	2107	112107003
677	FruitJuice whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	2107	112107004
678	Frying pans (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028014
679	Fuel manufactured out of municipal solid dry waste (BY Notification G.O.Ms.No.33 dated 29.03.10-w.e.f.1.4.10)			i		0	523	200025001
680	Fungicides and combinations thereof	IV		38-A	ii	0	791	142038005
681	Furnace oil	I	B	67A	n	5	2067	112067015
682	Furnaces of all types	I	C	37		14.5	338	113037004
683	Fuses and other blasting powder	I	C	5	iii	14.5	306	113005014
684	Galangal roots - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021014
685	Gandhi Topi.	IV		17		0	717	142017003
686	Garlic	IV		34		0	734	142034001
687	Gas holding tanks for digestors (Water pollution control equipments)	I	B	104	(i)	5	2104	112104018
688	Gas meters parts and accessories thereof	I	C	68	i	14.5	369	113068001
689	Gas meters for digestors (Water pollution control equipments)	I	B	104	(i)	5	2104	112104019
690	Gas ovens - other than those mentioned in any of the schedule	I	C	38		14.5	339	113038001
691	Gas stoves - other than those mentioned in any of the Schedule	I	C	38		14.5	339	113038002
692	Gases of all kinds other than Liquified Petroleum Gas	I	B	67A	p	5	2067	112067017
693	Gauze	IV		77A	6(iii)	0	797	142093014
694	Gauze or bandage cloth produced or manufactured in power loom sold by a dealer whose aggregate turnover does not exceed Rupees One crore in a year	IV		35		0	735	142035001
695	Gelatin sticks	I	C	5	iii	14.5	306	113005015
696	Gelatine capsules (empty)	I	B	67A	o	5	2067	112067016
697	Gem clip (By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			5	-	5	836	300036002
698	Generating sets	I	C	39		14.5	340	113039001
699	Generators	I	C	39		14.5	340	113039002

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
700	Generators used for producing electricity (By Notification II (1) / CTR / 12 (R-23)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			v		5	833	300033001
701	Geometry boxes	IV		81		0	781	142081005
702	Germicides - w.e.f. 28.05.2013	I	C	22	ii	14.5	372	113072002
703	Ghamellas or Santhu Chatti (Goods manufactured by village Blacksmith and Adisaraku items)	IV		37	11	0	737	142037012
704	Ghee with brand name- Reduced to 5% (By Notification -G.O.Ms.No.78 dated 11th July 2011 – w.e.f.12th July 2011)	I	C	40		5	341	113040001
705	Ginger	IV		34		0	734	142034002
706	Ginger grass oil	I	B	76	i	5	2076	112076001
707	Glass -other than those specified elsewhere in the schedule	I	C	41		14.5	342	113041001
708	Glass Beads and Glass marbles (Goligundu)	I	B	54		5	2054	112054001
709	Glass bottles whether old or used	I	B	55		5	2055	112055001
710	Glass frit and other glass in the form of powder, granules or flakes	I	B	67A	q	5	2067	112067018
711	Glassware -other than those specified elsewhere in the schedule	I	C	41		14.5	342	113041002
712	Glazed floor tiles	I	C	36	i	14.5	337	113036012
713	Glaziers putty	I	C	50	vi	14.5	351	113050022
714	Globe	IV		11		0	711	142011004
715	Gloriasa Superba - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021065
716	Glucose	I	B	56		5	2056	112056001
717	Glue	I	C	2		14.5	303	113002003
718	Gold and jewellery made of it and articles made of gold	I	A	2		1	102	111002001
719	Goods covered by Public Distribution System (except kerosene and Sugar) - (By Notification - G.O.Ms.No.82 dated 31.10.2014) - w.e.f. 1.11.2014	IV		36		0	736	142036001
720	Goods manufactured by village Blacksmith and Adisaraku items as notified by the Government	IV		37		0	737	142037001
721	Goods taken under customs bond for re-export after manufacturing or otherwise	IV		38		0	738	142038001
722	Grafting putty	I	C	50	vi	14.5	351	113050023
723	Gram or gulab gram sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	IV		68	1	0	768	142068004
724	Granite blocks (rough or raw)	I	C	36	iii(a)	14.5	337	113036015
725	Granulated slag (slag sand) from manufacturing of iron or steel (Industrial Input)	I	B	67A	r	5	2067	112067019
726	Graph and exercise note book By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			15		0	513	200015001
727	Graph book other than those specified in Fourth Schedule	I	B	47		5	2047	112047002

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
728	Grass	IV		5		0	705	142005005
729	Green leaves	IV		32		0	732	142032004
730	Green manure seeds excluding oil seeds	IV		7		0	707	142007002
731	Green tea leaves	IV		32		0	732	142032005
732	Grills made of iron and steel	I	C	18		14.5	319	113018002
733	Grinder (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028015
734	Ground nut or Peanut (Arachis hypogaea)	I	B	41	(vi) (i)	5	2041	112041033
735	Groundnut shell	IV		61	ii	0	761	142061024
736	Groundnut Thresher (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV		1(ii)	ii(10)	0	788	142001018
737	Gum	I	C	2		14.5	303	113002004
738	Gum Benzoin in the form of tablets or sticks	IV		39		0	739	142039001
739	Gum Paste	I	C	2		14.5	303	113002005
740	Gum resin, gum arabica, gum gel and gum glue (Industrial Input)	I	B	67A	s	5	2067	112067020
741	Gum tapes	I	C	2		14.5	303	113002006
742	Gummed tapes	I	C	2		14.5	303	113002007
743	Gun Powder	I	C	5	iii	14.5	306	113005016
744	Gunny bags - (Packing materials)	I	B	94		5	2094	112094005
745	Gutkha - w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	II		13	(ii)	30	414	120013003
746	Gymnena Sylvestra - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07)			21		0	518	200021015
747	Gypsum of all forms and descriptions -w.e.f - 28.05.2013	I	B	56 A		5	2154	112154001
748	Hair and body cleaning powders	I	B	58	iii	5	2058	112058001
749	Hair creams	I	C	20		14.5	321	113020012
750	Hair dyes	I	C	20		14.5	321	113020013
751	Hair oil	I	C	20		14.5	321	113020014
752	Hair removers	I	C	20		14.5	321	113020015
753	Hair sprayers	I	C	20		14.5	321	113020016
754	Hand carts	IV		15		0	715	142015002
755	Hand grenades	I	C	5	ii	14.5	306	113005009
756	Hand made iron safe -(By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			3		5	835	300035001
757	Hand made Locks (By Notification G.O.Ms.No.47 dated 27.3.2012 - w.e.f. 01.04.2012)	IV		41-A		0	902	142084001
758	Hand made shampoos	I	B	58	iii	5	2058	112058002
759	Hand made soaps	I	B	58	iii	5	2058	112058003
760	Hand needles used for tailoring-(By Notification - II (1) / CTR / 12 (R-29)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			4	iii	5	839	300038003
761	Hand operated sprayers and dusters (Agricultural implements manually operated)	IV		1(i)	I (7)	0	701	142001008
762	Hand pumps	IV		42		0	742	142042001
763	Handicrafts	IV		40		0	740	142040001
764	Handicrafts made of jute	I	B	42		5	2042	112042002

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
765	Handloom fabrics	IV		17		0	717	142017004
766	Handloom made woven durries,	IV		41		0	741	142041002
767	Handlooms	IV		17		0	717	142017005
768	Handmade embroidery products	I	B	57	i	5	2057	112057001
769	Handmade laundry brightners of all its forms	I	B	57	iii	5	2057	112057003
770	Handmade Mittai (Exempted By Notification - G.O.Ms.No.107-23.5.07) w.e.f 23.5.07	I	B	133		0	2133	112133003
771	Handmade paper & Board	I	B	57	ii	5	2057	112057002
772	Handmade robin blue	I	B	57	iii	5	2057	112057004
773	Handmade safety matches	IV		43		0	743	142043001
774	Handmade Steel Trunk boxes	IV		41-B		0	786	142085001
775	Handmade tin containers	IV		41-C		0	787	142086001
776	Handmade ultramarine blue	I	B	57	iii	5	2057	112057005
777	Handmade washing blue	I	B	57	iii	5	2057	112057006
778	Handmademade woven durries,	IV		41		0	741	142041003
779	Handspun yarn	IV		17		0	717	142017006
780	Hank yarn	IV		44		0	744	142044001
781	Hard board	I	C	53		14.5	354	113053004
782	Hawai chappals and straps thereof other than those specified in the Fourth Schedule	I	B	84		5	2084	112084001
783	Hay	IV		5		0	705	142005006
784	HDPE/PP woven fabrics - (Packing materials)	I	B	94		5	2094	112094006
785	HDPE/PP circular strips - (Packing materials)	I	B	94		5	2094	112094007
786	HDPE/PP woven strips - (Packing materials)	I	B	94		5	2094	112094008
787	Headers and laterals with accessories for trickling filters (Water pollution control equipments)	I	B	104	(i)	5	2104	112104020
788	Headphones (Information Technology products)	I	B	68	2©	5	2068	112068005
789	Health fitness equipments	I	C	6		14.5	307	113006002
790	Hearing aid cords (Aids and implements for differently abled persons)	IV		2	1	0	702	142002003
791	Helicteres Isora- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021068
792	Helmets (Exempted By Notification - G.O.Ms.No.48 dated 27.03.12) w.e.f. 01.04.2012	I	B	59		0	2059	112059001
793	Hemidusmus - Medicinal herbs and country drug(By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021016
794	Herbicides and combinations thereof	IV		38 -A	ii	0	791	142038006
795	Hessian based paper - (Packing materials)	I	B	94		5	2094	112094009
796	Hessian cloth - (Packing materials)	I	B	94		5	2094	112094010
797	High density polythene - (Packing materials)	I	B	94		5	2094	112094011
798	High Speed Diesel Oil (By Notification - G.O.Ms.No.57 dated 5th June 08) - w.e.f. 6.6.08	II		7		21.43	407	120007001
799	High voltage cables (Industrial cables)	I	B	66		5	2066	112066001
800	High volume sampler (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104	112104060
801	Hoists - whether operated by electricity, hydraulic power, mechanical power or steam	I	C	46		14.5	347	113046002
802	Hollow block bricks(other than those specified in the Fourth Schedule) incl.crog	I	B	22	b,d	5	2022	112022010

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
803	Homogenised or reconstituted tobacco - w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	II		13	(vi)	30	418	120013013
804	Honey	I	B	60	i	5	2060	112060001
805	Hoodku tobacco - w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	II		13	(iv)	30	416	120013009
806	Hookah tobacco - w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	II		13	(iv)	30	416	120013010
807	Horns for all motor vehicles	I	C	12		14.5	313	113012004
808	Horse-shoe (Goods manufactured by village Blacksmith and Adisaraku items)	IV		37	40	0	737	142037051
809	Horse-shoe nails (Goods manufactured by village Blacksmith and Adisaraku items)	IV		37	40	0	737	142037052
810	Hose pipes	I	B	100		5	2100	112100002
811	Hosiery goods	I	B	61		5	2061	112061001
812	Hot food cabinet (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028016
813	Human blood including blood components	IV		45		0	745	142045002
814	Human hair	I	B	62	i	5	2062	112062001
815	Hurricane lights burning on oil Parts and accessories including wicks and chimneys	IV		46		0	746	142046002
816	Husk and bran of all pulses and grams (other than those specified in the Fourth Schedule)	I	B	63		5	2063	112063001
817	Husk and bran of all cereals (other than those specified in the Fourth Schedule)	I	B	63		5	2063	112063002
818	Hygrophila Spinosa- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) - w.e.f - 1.1.07			21		0	518	200021074
819	Ice	I	B	64		5	2064	112064001
820	Ice bars -Exempted by Notification G.O.Ms.No.33 dated 29.03.10 -w.e.f. 1.4.10	I	B	64	iv	0	2064	112064002
821	Ice blocks -Exempted by Notification G.O.Ms.No.33 dated 29.03.10 -w.e.f. 1.4.10	I	B	64	iv	0	2064	112064003
822	Ice buckets or boxes	I	C	66		14.5	367	113066003
823	Ice cake sold with brand name	I	C	19		14.5	320	113019007
824	Ice candy sold with brand name	I	C	19		14.5	320	113019008
825	Ice creams sold with brand name	I	C	42		14.5	343	113042001
826	Ice creams sold without brand name	I	B	65		5	2065	112065001
827	Ice jelly sold with brand name	I	C	19		14.5	320	113019009
828	Identity Card clip (By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			5	-	5	836	300036003
829	Ignifluid boilers	I	C	37		14.5	338	113037005
830	Igniters	I	C	5	iii	14.5	306	113005017
831	Imitation jewellery	I	B	7	b	5	2007	112007002
832	Imported sugars of all kinds - w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	I	B	132 A		5	2155	112155002
833	Incinerator (Water pollution control equipments & Instrumentations)	I	B	104	(ii)	5	2104	112104045
834	Indian musical instruments	IV		47		0	747	142047001
835	Indigenous handmade musical instruments	IV		47		0	747	142047002
836	Indigenous raw silk	IV		73		0	773	142073001

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837	Indigenous Sericulture products	IV		48		0	748	142048001
838	Indigenous silk yarn	IV		73		0	773	142073002
839	Indigofera-Tinctoria Linn - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021017
840	Indinavir (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV		52	30 (8)	0	752	142052038
841	indoor walls	I	C	50	vi	14.5	351	113050024
842	Industrial inputs, – Any goods falling under Part –C of First Schedule to the Tamil Nadu Value Added Tax Act, 2006 including consumables, packing materials and labels but excluding plant and machinery, ethyl alcohol, absolute alcohol, methyl alcohol, rect	I	B	67		5	2067	112067001
843	Industrial thermometers parts and accessories thereof	I	C	68	i	14.5	369	113068002
844	Industrial valves of all kinds and industrial fans (Industrial Input)	I	B	67A	t	5	2067	112067021
845	Information Technology products as notified by the Government - others	I	B	68		5	2068	112068053
846	INH.Tab (Life saving drugs)	IV		52	10	0	752	142052011
847	Insect repellent coils, mats, liquids and creams and	I	B	27	iii	5	2027	112027001
848	Insect killer devices including heating devices used with insect repellent mats and	I	B	27	iv	5	2027	112027002
849	Insecticides and combinations thereof	IV		38 -A	ii	0	791	142038007
850	Instant coffee	I	C	43		14.5	344	113043001
851	Instant foods sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051	112051007
852	Instant Sambirani in the form of tablets or sticks	IV		39		0	739	142039002
853	Instant tea	I	C	43		14.5	344	113043002
854	Instrument panel clocks of all kinds parts and accessories thereof	I	C	67		14.5	368	113067004
855	Instruments for drawing and dissection By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			14		0	512	200014001
856	Insulating varnish (Industrial Input)	I	B	67A	u	5	2067	112067022
857	Insulation board	I	C	53		14.5	354	113053005
858	Insulators	I	B	69		5	2069	112069001
859	Insulin of all Types By Notification G.O.Ms.No.47 dated 27.3.2012 - w.e.f. 01.04.2012)	IV		48-A		0	903	142087001
860	Intangible goods like copyright	I	B	70		5	2070	112070001
861	Interesterified vegetable oil fat (Vanaspathi) (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			7		5	808	300007001
862	Internal combustion engine, their spare parts	I	C	44		14.5	345	113044002
863	Intra-ocular lenses (Aids and implements for differently abled persons)	IV		2	4	0	702	142002012
864	Ion Analyser (Instrumentation)	I	B	104	(ii)	5	2104	112104046
865	Ipomoba digitata - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021054

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866	Iron karandi (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	30	0	737	142037032
867	Iron aduppu (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	29	0	737	142037031
868	Iron idiappa ural (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	31	0	737	142037033
869	Iron Koodai (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	35	0	737	142037041
870	Iron Muram (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	35	0	737	142037042
871	Iron murukku (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	31	0	737	142037034
872	Iron salladai (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	38	0	737	142037046
873	Iron vadai chatti (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	28	0	737	142037030
874	Iron water shifting cover (Agricultural implements animal drawn)	IV		1(i)	II (4)	0	701	142001014
875	Jaggery and gur including Jaggery powder	IV		48-B		0	782	142088001
876	Jamakalams	IV		41		0	741	142041004
877	Jarda - w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	II		13	(ix)	30	421	120013016
878	Jari of all kinds -others	I	B	71		5	2071	112071006
879	Jatropha oil	IV		48-C		0	783	142089001
880	Jatropha seeds	IV		48-C		0	783	142089002
881	Jelly - (processed Vegetables/fruits)(whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	2107	112107005
882	Jelly filled cables (Industrial cables)	I	B	66		5	2066	112066002
883	Jewellery made of rolled gold and imitation gold	I	B	7	a	5	2007	112007001
884	Jigs and fixtures (Capital goods)	I	B	25	d	5	2025	112025012
885	Jolly frames made of R.C.C and R.C.C. pipes (without input tax credit on purchase of Cement) (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			11		5	811	300011002
886	Journals including maps	IV		11		0	711	142011005
887	Jowar or milo (Sorghum vulgare pers) - (Cerals)	I	B	41	(i)(iv)	0	2041	112041002
888	Jute	I	B	41	(v)	5	2041	112041031
889	Jute twine - (Packing materials)	I	B	94		5	2094	112094012
890	Kadalai Mittai ((Exempted By Notification - G.O.Ms.No.107-23.5.07) w.e.f 23.5.07	I	B	133		0	2133	112133004
891	Kaempeearia-galang - Medicinal herbs and country drug(By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021018
892	kajal	IV		50		0	750	142050003
893	Kamalai Thoni (Agricultural implements animal drawn)	IV		1(i)	II (2)	0	701	142001012
894	Karamani sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year (By Notification - G.O.Ms.No.79-23.3.07) w.e.f.23.3.07	IV		68	9	0	768	142068012
895	Karanja, Pongam, Honga (Pongamia pinnata syn.P.Glabra) - (Oil seeds)	I	B	41	(vi) (xiii)	5	2041	112041045

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
896	Karbogarisi - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07			21		0	518	200021019
897	Karpoorathattu (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			14		5	814	300014003
898	Karthikai vilakku (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			14		5	814	300014004
899	Karukamani made of gold and used as symbol of wedlock without chain (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV		55	b	0	755	142055013
900	Kasu Aani used in ploughs (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	17	0	737	142037018
901	Keels (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	12	0	737	142037013
902	Keels used in pump sets (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	13	0	737	142037014
903	Kerosene lamps (other than gas lights and petromax lights) Parts and accessories including wicks and chimneys	IV		46		0	746	142046003
904	Kerosene other than those sold through Public Distribution System	II		9		25	409	120009001
905	Kerosene Pressure stove By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07-w.e.f - 1.1.07			1		0	501	200001001
906	Kerosene sold through Public Distribution System	I	B	72		5	2072	112072001
907	Kerosene stoves Parts and accessories including wicks and chimneys	IV		46		0	746	142046004
908	Khadi garments / goods and made-ups as notified by the Government	IV		49		0	749	142049001
909	Khoya / khoa	I	B	73		5	2073	112073001
910	Kinatru Urulai (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	36	0	737	142037044
911	Knitting wool	I	B	74		5	2074	112074001
912	Knives - (By Notification - II (1) / CTR / 12 (R-29)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			4	i	5	839	300038001
913	Knives (Agricultural implements manually operated)	IV		1(i)	I (4)	0	701	142001005
914	Kodon (Paspalum scrobicuclatum L) - (Cerals)	I	B	41	(i)(vii)	0	2041	112041006
915	Kokki Bolt (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	14	0	737	142037015
916	Kokum (Carcinia indica) - (Oil seeds)	I	B	41	(vi) (xvi)	5	2041	112041048
917	Kollu sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year (By Notification - G.O.Ms.No.79-23.3.07) w.e.f.23.3.07	IV		68	11	0	768	142068014
918	Kolu Aani (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	17	0	737	142037019
919	Kolu Pattai (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	16	0	737	142037017

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
920	Kolu Pattai used in tractor (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	15	0	737	142037016
921	Kondis (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	19	0	737	142037021
922	Koonthalam (Agricultural implements manually operated)	IV		1(i)	I (9)	0	701	142001010
923	Kora stone	I	C	36	iv	14.5	337	113036018
924	Korai grass and korai mats	IV		61	i	0	761	142061017
925	Kovilmani (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			14		5	814	300014005
926	Kozhu (Agricultural implements manually operated)	IV		1(i)	I (8)	0	701	142001009
927	Kudams made of iron and steel, plastic or other materials (except precious materials)	I	B	23		5	2023	112023002
928	Kulfi sold with brand name	I	C	19		14.5	320	113019010
929	Kumizh sets (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	18	0	737	142037020
930	Kumkum	IV		50		0	750	142050004
931	Kusum ((Schleichera oleosa, syn.s..Trijuga) - (Oil seeds)	I	B	41	(vi) (xiv)	5	2041	112041046
932	Kuthuvilakku (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			14		5	814	300014006
933	Kutki (Panicum miliare L) - (Cerals)	I	B	41	(i)(ix)	0	2041	112041007
934	Kuzhavi (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	39	0	737	142037048
935	L Brackets (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	20	0	737	142037022
936	Laadam (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	41	0	737	142037053
937	Laadam aani (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	41	0	737	142037054
938	Laboratory equipments, components, parts and accessories (Capital goods)	I	B	25	b,c	5	2025	112025008
939	Laboratory note book, other than those specified in Fourth Schedule	I	B	47		5	2047	112047003
940	Lac	I	B	75		5	2075	112075001
941	Lace in the piece in stripes or in motifs of cotton or manmade fibres	IV		77A	6(iv)	0	797	142093015
942	Ladders made of any materials other than those specified in the schedule	I	C	24		14.5	325	113024002
943	Lamin board	I	C	53		14.5	354	113053006
944	Laminated board of sheet of all varieties and description	I	C	45		14.5	346	113045005
945	Lamivudine (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV		52	30 (2)	0	752	142052032
946	Lapping compound	I	C	2		14.5	303	113002008
947	Latex all grades and qualities	I	B	119		5	2119	112119008
948	Latex concentrate all grades and qualities	I	B	119		5	2119	112119009
949	Laurel oil	I	B	76	ii	5	2076	112076002
950	LCD Panels & its Parts and accessories w.e.f. 12.7.11	I	C	13-A	(d)	14.5	371	113071002
951	LDPE plastic bags for milk pouches - (Packing materials)	I	B	94		5	2094	112094013

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
952	LED Panels & its Parts and accessories - w.e.f. 12.7.11	I	C	13-A	(d)	14.5	371	113071003
953	Lekh or khesari sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	IV		68	7	0	768	142068010
954	Lemon grass oil	I	B	76	iii	5	2076	112076003
955	Lens cleaner	I	B	129		5	2129	112129002
956	Levellers (Agricultural implements animal drawn)	IV		1(i)	II (5)	0	701	142001015
957	Licenced software with complete Tamil version	IV		51		0	751	142051001
958	Life saving drugs as notified by the Government	IV		52		0	752	142052001
959	Lifts - whether operated by electricity, hydraulic power, mechanical power or steam	I	C	46		14.5	347	113046003
960	Light Diesel Oil	II		8		25	408	120008001
961	Light liquid paraffin of IP grade	I	B	44		5	2044	112044002
962	Light roofing sheets obtained by immersing paper mat in bitumen	I	B	77		5	2077	112077001
963	Lighting control reflectors	I	C	60		14.5	361	113060003
964	Lignite	I	B	78		5	2078	112078001
965	Lime	I	B	93		5	2093	112093002
966	Lime stone	I	B	93		5	2093	112093003
967	Linear alkyl benzene (LAB)	I	B	79		5	2079	112079002
968	Linseed (Linum usitatissimum) - (Oil seeds)	I	B	41	(vi) (vi)	5	2041	112041038
969	Lipsticks	I	C	20		14.5	321	113020017
970	Liquid Crystal devices, flat panel display devices and parts	I	B	68	21	5	2068	112068038
971	Liquid glucose dextrose syrup (non-medicinal) (Industrial Input)	I	B	67A	v	5	2067	112067023
972	Liquid M-Seal epoxy	I	C	2		14.5	303	113002009
973	Liquified Petroleum Gas for Domestic use	I	B	41	(v a)	5	2041	112041032
974	Livestock (other than race horses)	IV		54		0	754	142054004
975	Locker cabinets	I	C	59		14.5	360	113059003
976	Lussi without any brand name	IV		21		0	721	142021004
977	Machine made matches	I	C	47		14.5	348	113047001
978	Machinery, components, parts and accessories (Capital goods)	I	B	25	a,c	5	2025	112025004
979	Magnetic tapes for reproducing phenomena other than sound or image(IT Software of any media) (Information Technology products)	I	B	68	5(b)	5	2068	112068009
980	Magnifying glasses	I	C	10		14.5	311	113010005
981	Magnolia-Fuscata Andr - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021020
982	Mahua, illupai, Ippe (Madhuca Indica M, Latifolia, Bassia, Latifolia and Madhuca longifolia syn.M. Longifolia) (Oil seeds)	I	B	41	(vi) (xii)	5	2041	112041044
983	Maida	I	B	149		5	2149	112149002
984	Maize (Zea mays L) - (Cerals)	I	B	41	(i)(vi)	0	2041	112041004
985	Maize products	I	B	80		5	2080	112080001
986	Make up articles	I	C	20		14.5	321	113020018
987	Man-hole cover used in connection with drainage and sewage disposables	I	C	56		14.5	357	113056005
988	Marble boulders or lumps	I	C	36	v(a)	14.5	337	113036019

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
989	Marble chips	I	C	36		14.5	337	113036002
990	Marble dusts	I	C	36		14.5	337	113036003
991	Marble floor tiles	I	C	36		14.5	337	113036004
992	Marble slabs	I	C	36	v(b)	14.5	337	113036020
993	Marble wall tiles	I	C	36		14.5	337	113036005
994	Marine Engine , their spare parts	I	C	44		14.5	345	113044003
995	Marine radio communication equipment (Transmission apparatus other than apparatus for radio or T.V. broadcastings) (Information Technology products)	I	B	68	6(e)	5	2068	112068017
996	Masala powder or paste whether or not with oil or additives, sold without a brand name	IV		53		0	753	142053001
997	Masala Powder with brand name (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11thJuly 2011) w.e.f. 12.7.11			2		5	802	300002001
998	Massage apparatus (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028017
999	Master batches	I	B	102		5	2102	112102001
1000	Masur or lentil sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	IV		68	4	0	768	142068007
1001	Match wax	I	B	97		5	2097	112097001
1002	Materials used for making footwear (By Notification No.II (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			iii		5	827	300027001
1003	Mathematical learning instruments By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			16		0	514	200016001
1004	Mathu (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	39	0	737	142037049
1005	Mats, (products of palm industry)	IV		61	i	0	761	142061018
1006	Measuring tapes	I	C	68	ii(b)	14.5	369	113068014
1007	Meat(other than branded, processed and packed items) ,	IV		54		0	754	142054005
1008	Mechanical Flocculator (Water pollution control equipments)	I	B	104	(i)	5	2104	112104021
1009	Mechanical timers	I	C	67		14.5	368	113067005
1010	Mechanical times (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028018
1011	Mechanical water coolers	I	C	3	ii	14.5	304	113003009
1012	Medals (Sports goods)	I	B	131		5	2131	112131004
1013	Medical devices	I	B	81		5	2081	112081003
1014	Medical equipment	I	B	81		5	2081	112081002
1015	Medical implant	I	B	81		5	2081	112081001
1016	Medicated body powder and forms	I	C	20		14.5	321	113020019
1017	Medicated ointments produced under drugs licence	I	B	44		5	2044	112044003

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1018	Melia Azadirachita (neem) barks,leaves,flowers- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021058
1019	Mercury Analyser (Instrumentation)	I	B	104	(ii)	5	2104	112104047
1020	Metal powder including metal pastes of all types and grades other than those falling under the declared goods	I	B	89	ii	5	2089	112089002
1021	Metal scraps other than those falling under the declared goods	I	B	89	ii	5	2089	112089003
1022	Metallic jari yarn	I	B	71		5	2071	112071001
1023	Metallic plastic yarn	I	B	71		5	2071	112071002
1024	Metallic yarn	I	B	71		5	2071	112071003
1025	Meter scales	I	C	68	ii(b)	14.5	369	113068015
1026	Methotrexate.inj (Life saving drugs)	IV		52	25	0	752	142052026
1027	Methotrexate.Tab (Life saving drugs)	IV		52	26	0	752	142052027
1028	Methyl alcohol	I	C	1		14.5	302	113001003
1029	Metric pouring measures	I	C	68	ii(b)	14.5	369	113068016
1030	Metti made of silver	IV		55		0	755	142055003
1031	Micro filter (Water pollution control equipments)	I	B	104	(i)	5	2104	112104022
1032	Micro nutrients	IV		38 -A	ii	0	791	142038008
1033	Microphones (Information Technology products)	I	B	68	2(a)	5	2068	112068003
1034	Microscopes	I	C	10		14.5	311	113010006
1035	Milk food (Tinned, bottled or packed)	I	B	82		5	2082	112082003
1036	Milk powder	I	B	82		5	2082	112082004
1037	Milk products (Tinned, bottled or packed)	I	B	82		5	2082	112082005
1038	Mill made hand kerchiefs	IV		76		0	776	142076001
1039	Minerals	I	B	93		5	2093	112093004
1040	Minuspura Elangi (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021077
1041	Mirrors of all kinds	I	C	48		14.5	349	113048001
1042	Mist eliminator (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104	112104061
1043	Mitomycin-C.Inj (Life saving drugs)	IV		52	18	0	752	142052019
1044	Mixed PVC stabilizer	I	B	83		5	2083	112083001
1045	Mixer (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028019
1046	Mochai saleby any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year (By Notification - G.O.Ms.No.79-23.3.07) w.e.f.23.3.07	IV		68	8	0	768	142068011
1047	Modifiers	I	C	60		14.5	361	113060004
1048	Moisturizers	I	C	20		14.5	321	113020020
1049	Molasses	II		10		30	410	120010001
1050	Monoblock pump sets for water handling and parts thereof	I	B	26		5	2026	112026002
1051	Monoculars	I	C	10		14.5	311	113010007

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1052	Mookanam Kayiru Chains (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	21	0	737	142037023
1053	Moong or green gram sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	IV		68	3	0	768	142068006
1054	Mop made of cotton yarn (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			21		5	821	300021001
1055	Mopeds , components, spare pars and accessories thereof	I	C	49		14.5	350	113049003
1056	Morinda Citufofia- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021060
1057	Mosaic chips -(By Notification II (1) / CTR / 12 (R-23)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			ii		5	830	300030001
1058	Mosaic powder	I	C	36		14.5	337	113036006
1059	Mosaic tiles	I	C	36		14.5	337	113036007
1060	Mosquito destroyers	I	B	27	iv	5	2027	112027003
1061	Mosquito nets of all kinds	I	B	27	iv	5	2027	112027004
1062	Moth sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	IV		68	6	0	768	142068009
1063	Motor bodies built on chasis on motor vehicles , components, spare pars and accessories thereof	I	C	49		14.5	350	113049004
1064	Motor combinations , components, spare pars and accessories thereof	I	C	49		14.5	350	113049005
1065	Motor cycles , components, spare pars and accessories thereof	I	C	49		14.5	350	113049006
1066	Motor engines , components, spare pars and accessories thereof	I	C	49		14.5	350	113049007
1067	Motor scooters , components, spare pars and accessories thereof	I	C	49		14.5	350	113049008
1068	Motor vehicle on value addition without input tax credit (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			22		5	822	300022001
1069	Motor vehicle, components, spare pars and accessories thereof	I	C	49		14.5	350	113049009
1070	Motor vessels , components, spare pars and accessories thereof	I	C	49		14.5	350	113049010
1071	Motor with reduction gear arrangements intended for clarifiers for liquid waste treatment (Water pollution control equipments)	I	B	104	(i)	5	2104	112104023
1072	Motorettes , components, spare pars and accessories thereof	I	C	49		14.5	350	113049011
1073	Moulded idols (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			15		5	815	300015001
1074	Moulded plastic footwear thereof other than those specified in the Fourth Schedule	I	B	84		5	2084	112084002
1075	Moulds (Capital goods)	I	B	25	d	5	2025	112025013

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1076	Mouth washers	I	C	64		14.5	365	113064002
1077	Mucuna Prurina - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021071
1078	Mulaippal vidhai - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021021
1079	Multicrop Thresher (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV		1(ii)	ii(11)	0	788	142001019
1080	Multimedia speakers (Information Technology products)	I	B	68	2(b)	5	2068	112068004
1081	Municipal waste conversion devices for producing energy	IV		26		0	726	142026002
1082	Murukku.	I	B	133		5	2133	112133005
1083	Mustard - sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.43 dated 05.05.08 - w.e.f. 1.5.08)			1		0	520	200022004
1084	Nail polishers and varnishers	I	C	20		14.5	321	113020021
1085	Namakkati by religious institutions	IV		58		0	758	142058001
1086	Nano filter (Water pollution control equipments)	I	B	104	(i)	5	2104	112104024
1087	Napa Slabs (rough flooring stones)	I	B	85		5	2085	112085001
1088	Naptha (Industrial Input)	I	B	67A	x	5	2067	112067025
1089	Napthalene balls	I	B	86		5	2086	112086001
1090	Napthols (dyes)	I	B	45	vi	5	2045	112045007
1091	Narrow woven fabrics	IV		77A	6(vi)	0	797	142093017
1092	National flag	IV		56		0	756	142056001
1093	Nattuchakkarai	IV		48-B		0	782	142088002
1094	Natural and synthetic drying oils	I	C	50	v	14.5	351	113050014
1095	Natural or cultured(precious stone) (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	103	111003006
1096	Neem oil cake	IV		55		0	755	142055004
1097	Neem, vepa (Azadirachta indica) - (Oil seeds)	I	B	41	(vi) (xi)	5	2041	112041043
1098	Neera	IV		78		0	778	142078002
1099	Nellap panai kizangu - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021022
1100	Nellikai - Medicinal herbs and country drug(By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021023
1101	Nelumbo Nucifera - Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) - w.e.f - 1.1.07			21		0	518	200021067
1102	Nembu (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	22	0	737	142037024

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1103	Netfinavir (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV		52	30 (7)	0	752	142052037
1104	Neutral spirit	I	C	1		14.5	302	113001004
1105	Nevirapine (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV		52	30 (5)	0	752	142052035
1106	Newars	I	B	87		5	2087	112087001
1107	Newsprint	I	B	96		5	2096	112096001
1108	Nigar seeds (Guizotia abyssinica) - (Oil seeds)	I	B	41	(vi) (x)	5	2041	112041042
1109	Nitroglycerine (Life saving drugs)	IV		52	6	0	752	142052007
1110	Noble metals (iridium, osmium, palladium, rhodium and ruthenium) and jewellery made of it	I	A	2		1	102	111002002
1111	Noise Meter (Instrumentation)	I	B	104	(ii)	5	2104	112104048
1112	Non electronic voltage stabilizers	I	C	39		14.5	340	113039003
1113	Non mechanized boats used by fishermen	I	B	90		5	2090	112090001
1114	Non refractory surfacing preparation for fecades	I	C	50	vi	14.5	351	113050025
1115	Non-alcoholic beverages sold without a brand name	I	B	88		5	2088	112088001
1116	Non-ferrous metal and alloys	I	B	89	i	5	2089	112089001
1117	Non-ferrous metal scraps -others (other than those specified elsewhere in the Schedule)	I	B	122		5	2122	112122003
1118	Non-ferrous scraps (other than those specified elsewhere in the Schedule)	I	B	122		5	2122	112122004
1119	Non-judicial stamp papers sold by Government Treasuries or vendors	IV		57		0	757	142057002
1120	Non-woven fabric and its product (By Notification No.II (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			iv		5	828	300028001
1121	Nuts	I	B	20		5	2020	112020003
1122	Nylon dyes	I	B	45	vii	5	2045	112045008
1123	Oats (Exempted By Notification - G.O.Ms.No.48 dated 27.03.12) w.e.f. 01.04.2012	I	B	91		0	2091	112091001
1124	Oil bound distempers	I	C	50	iii	14.5	351	113050006
1125	Oil cake other than those specified in the Fourth Schedule (G.O.Ms.No.47 dated 27.3.12-w.e.f. 1.4.2012)	I	B	145	(ii)	5	2153	112153001
1126	Oil cakes sale by any dealer whose total turnover on the sales of these goods does not exceed rupees five crores per year	IV		66		0	766	142066002
1127	Oil colours in cakes or in liquid forms and brushes used therein	I	B	32		5	2032	112032004
1128	Oil seeds other than those specified in Section 14 of Central Sales Tax Act ,1956 (Central Act 74 of 1956)	I	B	92		5	2092	112092001
1129	Oil skimmer (Water pollution control equipments)	I	B	104	(i)	5	2104	112104025
1130	Old copper vessel whether worn out or beaten	I	B	122		5	2122	112122005
1131	Old stainless steel vessel whether worn out or beaten	I	B	122		5	2122	112122006
1132	Old brass vessel whether worn out or beaten	I	B	122		5	2122	112122007
1133	Oothu kuzhal (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	32	0	737	142037035
1134	Opera glasses	I	C	10		14.5	311	113010008

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1135	Optical fibre and Optical fibre bundles, cables, other than those of mentioned in Sl.No.19 (Information Technology product)	I	B	68	20	5	2068	112068037
1136	Optical fibre cables made up of individually sheathed fibres, whetehr or not assembled with electric conductors or fitted with connectors (Information Technology products)	I	B	68	19	5	2068	112068036
1137	Optical fibres (Industrial cables)	I	B	66		5	2066	112066003
1138	Optical lenses other than lenses for spectacles	I	C	10		14.5	311	113010009
1139	Optical whitening agents	I	B	45	viii	5	2045	112045009
1140	Ores	I	B	93		5	2093	112093005
1141	Organic manure	IV		7		0	707	142007003
1142	Orthotics (Aids and implements for differently abled persons)	IV		2	5	0	702	142002013
1143	Osxillum Savivum - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021024
1144	Other textile made ups	I	B	14		5	2014	112014003
1145	Other aquatic products (other than branded, processed and packed items)	IV		54		0	754	142054006
1146	Other articles made of marbles	I	C	36		14.5	337	113036008
1147	Other Dentrifrices	I	C	64		14.5	365	113064003
1148	Other materials used for retreading tyres (By Notification No No. II (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			i		5	825	300025001
1149	Other mechanical explosives	I	C	11		14.5	312	113011002
1150	Other optical telescope	I	C	10		14.5	311	113010010
1151	Other packing materials notified by the Government in this behalf	I	B	94		5	2094	112094025
1152	Other software on disc or on CD ROM (Information Technology products)	I	B	68	5© (i)	5	2068	112068010
1153	Other software on floppy disc or cartridge tape (Information Technology products)	I	B	68	5© (ii)	5	2068	112068011
1154	Other software on other media (Information Technology products)	I	B	68	5© (iii)	5	2068	112068012
1155	Other transmission apparatus other than apparatus for radio or T.V. broadcastings (Information Technology products)	I	B	68	6(h)	5	2068	112068019
1156	Other water vessels	I	B	125		5	2125	112125002
1157	Ovens (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028020
1158	Over-head projectors	I	C	17		14.5	318	113017008
1159	Packaged tender coconut water (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV		77		0	777	142077004
1160	Packed bed column / towers for effluent treatment (Water pollution control equipments)	I	B	104	(i)	5	2104	112104026
1161	Packed drinking water sold in sealed refill cans and sachets By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 - w.e.f - 1.1.07			4		0	504	200004001
1162	Packed pickles weighing below 50 grams	IV		55		0	755	142055005
1163	Packing cases	I	B	94		5	2094	112094014
1164	Paddles (Water pollution control equipments)	I	B	104	(i)	5	2104	112104027

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1165	Paddy	IV		19		0	719	142019002
1166	Paddy Combine Harvester (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV		1(ii)	ii(12)	0	788	142001020
1167	Paddy husk	IV		61	iv	0	761	142061032
1168	Paddy Transplanter (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV		1(ii)	ii(13)	0	788	142001024
1169	Paederia Foetida- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021064
1170	Paint brush -(Reduced to 5% -By Notification G.O.Ms.No.78 dated 11th July 2011 -w.e.f.12th July 2011)	I	C	50	vii	5	351	113050030
1171	Paint removers	I	C	50	vii	14.5	351	113050031
1172	Painters fillings	I	C	50	vi	14.5	351	113050026
1173	Painting boxes and brushes used therein	I	B	32		5	2032	112032005
1174	Painting water colours and brushes used there in	I	B	32		5	2032	112032006
1175	Paints not otherwise specified in this schedule	I	C	50	I	14.5	351	113050002
1176	Palm fatty acid	I	B	95		5	2095	112095001
1177	Palm jaggery	IV		61		0	761	142061002
1178	Palmyra rafters used as beams in huts and small houses			iii		0	525	200027001
1179	Palmyrah fibres and stalks	IV		61	i	0	761	142061019
1180	Palmyrah sugar	IV		14(a)		0	789	142083001
1181	Palmyrah sugarcandy	IV		61		0	761	142061003
1182	Pan masala - w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	II		13	(ii)	30	414	120013004
1183	Panchamirtam sold by any dealer (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	IV		58		0	758	142058002
1184	Paneer	I	B	82		5	2082	112082006
1185	Paper bags (whether printed or not) (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV		59		0	759	142059002
1186	Paper board	I	B	96		5	2096	112096002
1187	Paper cones and paper tubes (Industrial Input)	I	B	67A	aa	5	2067	112067028
1188	Paper envelopes (whether printed or not) (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV		59		0	759	142059003
1189	Paper of all sorts	I	B	96		5	2096	112096003
1190	Paper Pin (By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			5	-	5	836	300036004
1191	Pappad	IV		4		0	704	142004002
1192	Paraffin wax of all grade standards other than food grade standard	I	B	97		5	2097	112097002
1193	Parched gram made saleby any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	IV		68		0	768	142068002
1194	Parched paddy or rice coated with sugar or gur	IV		62		0	762	142062003
1195	Parched rice	IV		62		0	762	142062004

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1196	Part and accessories of Sanitary equipments	I	C	56		14.5	357	113056006
1197	Partially machine made safety matches.	IV		43		0	743	142043002
1198	Particle analyser (SO ₂ , CO, Nox, Sox, hydrocarbons, chlorine, fluorine, etc.,) (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104	112104062
1199	Particle board	I	C	53		14.5	354	113053007
1200	Partitions made of any materials other than those specified in the schedule	I	C	24		14.5	325	113024003
1201	Parts of Transmission apparatus other than apparatus for radio or T.V. broadcasting	I	B	68	6(i)	5	2068	112068020
1202	Parts an accessories of Bulldozer, Dumpers, excavatores etc.,	I	C	13		14.5	314	113013008
1203	Parts an accessories of Water cooler cum heater units	I	C	3	iv	14.5	304	113003016
1204	Parts and accessories - Cinematographic equipments	I	C	17		14.5	318	113017009
1205	Parts and accessories -Electric motor	I	C	27		14.5	328	113027002
1206	Parts and accessories excluding batteries, tyres, tubes and flaps of higher number of wheelers	I	C	12		14.5	313	113012005
1207	Parts and accessories excluding batteries, tyres, tubes and flaps of three wheelers	I	C	12		14.5	313	113012006
1208	Parts and accessories excluding batteries, tyres, tubes and flaps of two wheelers	I	C	12		14.5	313	113012007
1209	Parts and accessories of Refrigerators	I	C	3	iv	14.5	304	113003017
1210	Parts and accessories of Air Conditioner	I	C	3	iv	14.5	304	113003018
1211	Parts and accessories of Diesel locomotive	I	C	23		14.5	324	113023002
1212	Parts and accessories of Duplicating machine, Photocopying machine etc	I	C	26		14.5	327	113026007
1213	Parts and accessories of Fax machines	I	C	32		14.5	333	113032002
1214	Parts and accessories of Motor vehicle, Motor cycle, Motor scooters etc	I	C	49		14.5	350	113049012
1215	Parts and accessories of Television	I	C	62		14.5	363	113062002
1216	Parts and accessories of Watches, clock etc	I	C	67		14.5	368	113067016
1217	Parts and fittings of Hand pumps	IV		42		0	742	142042002
1218	Parts of footwear (including upper), reprocessed sole (Industrial Input)	I	B	67A	ab	5	2067	112067029
1219	Parts of Oil Engine, Diesel engine etc	I	C	44		14.5	345	113044004
1220	Paste - (processed Vegetables/fruits) (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	2107	112107006
1221	Pasteurised milk	IV		31		0	731	142031003
1222	Pastries sold with brand name	I	C	8		14.5	309	113008004
1223	Patakam - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021025
1224	Patent	I	B	70		5	2070	112070002
1225	Pathira kuradu (Goods manufactured by village Blacksmith and Adisaraku items)	IV		37	32	0	737	142037036
1226	Pavai vilakku (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			14		5	814	300014007
1227	Pavement blocks excluding cement jolleys, doors, window frames made of RCC and Rcc pipes	I	C	15		14.5	316	113015003

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1228	Pearls (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	103	111003007
1229	Peas including broken, husk and dust thereof, by any dealer whose total turnover on their sales of these goods does not exceed rupees three hundred crores per year	IV		67		0	767	142067001
1230	Peas Other than those specified in the Fourth Schedule	I	B	52		5	2052	112052016
1231	Peas dhall including broken, husk and dust thereof, by any dealer whose total turnover on their sales of these goods does not exceed rupees three hundred crores per year	IV		67		0	767	142067002
1232	Peas dhall Other than those specified in the Fourth Schedule	I	B	52		5	2052	112052017
1233	Peas Flour By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 w.e.f - 1.1.07			6		0	506	200006001
1234	Pencils	IV		81		0	781	142081006
1235	Pens, ballpoint pens, refills	IV		81		0	781	142081007
1236	Pentoxifyline (Life saving drugs)	IV		52	7	0	752	142052008
1237	Pepper powder- sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.33 dated 29.03.10 - w.e.f. 1.4.10)			1		0	521	200023003
1238	Pepper- sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.67 dated 21.05.09 w.e.f. 1.4.09)			1		0	521	200023004
1239	Perambulators iand tyres, tubes and flaps used therewith	I	B	98		5	2098	112098002
1240	Perfumes	I	C	20		14.5	321	113020022
1241	Periodicals including maps	IV		11		0	711	142011006
1242	Permanent magnets and articles (Information Technology products)	I	B	68	28	5	2068	112068051
1243	Personal samplers (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104	112104063
1244	Pesticides and combinations thereof	IV		38 -A	ii	0	791	142038009
1245	Petrol with or without additives	II		6		27	406	120006001
1246	Petromax lights	I	B	99		5	2099	112099001
1247	PH Meter and Recorder (Instrumentation)	I	B	104	(ii)	5	2104	112104049
1248	Phenol (Industrial Input)	I	B	67A	ac	5	2067	112067030
1249	Photo albums	I	C	51		14.5	352	113051003
1250	Photo blocks	I	C	51		14.5	352	113051004
1251	Photo copying machines	I	C	26		14.5	327	113026003
1252	Photo frames	I	C	51		14.5	352	113051005
1253	Photo mounts	I	C	51		14.5	352	113051006
1254	Photographic cameras	I	C	51		14.5	352	113051007
1255	Photographic enlargers	I	C	51		14.5	352	113051008
1256	Photographic films	I	C	51		14.5	352	113051009
1257	Photographis lenses	I	C	51		14.5	352	113051010

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1258	Phyllanthus Amarus - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) - w.e.f - 1.1.07			21		0	518	200021069
1259	Phyllanthus Maderas Patensls- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021079
1260	Pickles sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051	112051008
1261	Pickles with brand name -(By Notification II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			2	-	5	834	300034001
1262	Pig iron, [sponge iron] and cast iron including ingots, moulds, bottom plates, iron scrap, cast iron scrap,runner scrap and iron skull scrap	I	B	41	(iv) (i)	5	2041	112041015
1263	Pigments including water pigment and leather finishes (Industrial Input)	I	B	67A	ad(i)	5	2067	112067031
1264	Pile fabrics, including 'Long pile' fabrics and terry fabrics, knitted or crocheted.	IV		77A	8	0	799	142093026
1265	Pile layers	I	C	13		14.5	314	113013006
1266	Pillow cover	I	B	14		5	2014	112014002
1267	Pillow covers made from handlooms and Powerloom other than those made of mill made cloth - By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07			18		0	516	200018002
1268	Pillows made of cotton or silk cotton	I	B	13		5	2013	112013002
1269	Pipercubebalinn - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021026
1270	Pipes, tubes and its fittings of all varieties -others	I	B	100		5	2100	112100004
1271	Pippira moolam - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021027
1272	Pistha	I	C	25		14.5	326	113025012
1273	Pistols	I	C	5	i	14.5	306	113005005
1274	Pitet tube (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104	112104064
1275	Pizza bread	I	B	101		5	2101	112101001
1276	Plant nutrients	IV		38 -A	ii	0	791	142038010
1277	Plant, components,parts and accessories (Capital goods)	I	B	25	a,c	5	2025	112025005
1278	Plantain leaves	IV		32		0	732	142032006
1279	Plant-growth promoters	IV		38 -A	ii	0	791	142038011
1280	Plaster of paris	I	C	52		14.5	353	113052001
1281	Plastic bags - (Packing materials)	I	B	94		5	2094	112094015
1282	Plastic dyes	I	B	45	ix	5	2045	112045005
1283	Plastic emulsion paints	I	C	50	iii	14.5	351	113050007

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1284	Plastic goods of all other than Doors, windows, frames, profiles, automobile, industrial and Sanitary items (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			13		5	813	300013001
1285	Plastic granules	I	B	102		5	2102	112102002
1286	Plastic Photo frames (By Notification II (1) / CTR / 12 (R-23)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			iv		5	832	300032001
1287	Plastic powder	I	B	102		5	2102	112102003
1288	Plastic raw materials	I	B	103		5	2103	112103001
1289	Plastic scraps	I	B	102		5	2102	112102004
1290	Plates - manufactured out of Areca palm leaf (BY Notification G.O.Ms.No.33 dated 29.03.10- w.e.f.1.4.10)			ii		0	524	200026002
1291	Plates made of plastic	I	B	39		5	2039	112039005
1292	Plates made of paper	I	B	39		5	2039	112039002
1293	Plates both plain and chequered in all qualities	I	B	41	(iv) (vii)	5	2041	112041021
1294	Platform scales parts and accessories and weights used therewith	I	C	68	ii(a)	14.5	369	113068005
1295	Platinum and jewellery made of it	I	A	2		1	102	111002003
1296	Plough (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV		1(ii)	ii(13)	0	788	142001025
1297	Plum Bago Zeylanica- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) - w.e.f - 1.1.07			21		0	518	200021051
1298	Plywood	I	C	53		14.5	354	113053008
1299	Polish removers	I	C	20		14.5	321	113020023
1300	Polished granite slabs including Tomb, monumnet and head stone	I	C	36	iii(b)	14.5	337	113036016
1301	Pollution control equipments as notified by the Government	I	B	104	(i)	5	2104	112104028
1302	Pollution control equipments as notified by the Government -others	I	B	104		5	2104	112104002
1303	Pollution Control equipments, components, parts and accessories (Capital goods)	I	B	25	b,c	5	2025	112025009
1304	Polyester film yarn	I	B	71		5	2071	112071004
1305	Polythene and Hessian based paper - (Packing materials)	I	B	94		5	2094	112094016
1306	Polythene bags - (Packing materials)	I	B	94		5	2094	112094017
1307	Pomogranite shell - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021028
1308	Poori Palagai (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	39	0	737	142037050
1309	Popcorn sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051	112051009
1310	Porcelain ware articles	I	C	16		14.5	317	113016002
1311	Pori Urundai (Exempted by Notification - GO. No. 107 - w.e.f.23.5.07)	I	B	133		0	2133	112133006

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1312	Postal items like envelope, post card, etc. sold by Government	IV		57		0	757	142057003
1313	Potatoes	IV		33		0	733	142033003
1314	Poultry	IV		54		0	754	142054007
1315	Poultry feed	IV		5		0	705	142005007
1316	Power factors of all kinds	I	C	54		14.5	355	113054001
1317	Power tillers, attachments and parts	I	B	140	iii,iv	5	2140	112140004
1318	Power Weeder (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV		1(ii)	ii(14)	0	788	142001026
1319	Prasadam sold by any dealer (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	IV		58		0	758	142058003
1320	Prawn (other than branded, processed and packed items)	IV		54		0	754	142054008
1321	Prawn / shrimp seeds	IV		28		0	728	142028005
1322	Precious stones - others (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	103	111003013
1323	Preparations containing chewing tobacco - w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	II		13	(viii)	30	420	120013015
1324	Prepared painting canvas	IV		77A	7(i)	0	798	142093019
1325	Prepared unrecorded media for sound recording (Information Technology products)	I	B	68	4	5	2068	112068007
1326	Pressure cookers / pans except utensils made of precious metals	I	B	4		5	2004	112004001
1327	Pressure filter (Water pollution control equipments)	I	B	104	(i)	5	2104	112104029
1328	Pressure gauges (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104	112104065
1329	Prickly heat powder	I	C	20		14.5	321	113020024
1330	Primers of all kinds (Industrial Input)	I	B	67A	ad(iv)	5	2067	112067034
1331	Printed circuits (Information Technology products)	I	B	68	13	5	2068	112068029
1332	Printed material other than those specified in the Fourth Schedule.	I	B	105		5	2105	112105003
1333	Printing ink whether or not concentrated or solid, excluding toner and cartridges other than those specified in the Fourth Schedule	I	B	106		5	2106	112106002
1334	Printing rollers, reducers blanket wash / roller wash and rectarders pre sensitized plateae and thermal plate used in printing industry. (Industrial Input)	I	B	67A	ae	5	2067	112067035
1335	Processed vegetables (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	2107	112107007
1336	Processed fish	I	B	108		5	2108	112108001
1337	Processed poultry	I	B	108		5	2108	112108002
1338	Processed fruit (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	2107	112107008
1339	Processed meat	I	B	108		5	2108	112108003
1340	Products of lime	I	B	93		5	2093	112093006
1341	Products of millets	IV		60		0	760	142060009
1342	Products of mixture of rubber	I	C	61		14.5	362	113061001

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1343	Products of palm industry other than those listed in the First Schedule	IV		61	I	0	761	142061020
1344	Projectors	I	C	17		14.5	318	113017010
1345	Prosthetics (Aids and implements for differently abled persons)	IV		2	3	0	702	142002008
1346	Puffed rice	IV		62		0	762	142062005
1347	Pulichakeerai rope	IV		61	iii	0	761	142061029
1348	Pulp of wood	I	B	109		5	2109	112109001
1349	Pulp of Bagasse	I	B	109		5	2109	112109002
1350	Pulp of bamboo	I	B	109		5	2109	112109003
1351	Pulp of paper	I	B	109		5	2109	112109004
1352	Pulses and grams including broken, splits, flour, husk and dust thereof made from them sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	IV		68		0	768	142068003
1353	Pulses and grams other than those specified elsewhere in the Schedule	I	B	110		5	2110	112110001
1354	Pump sets of 5 h.p.	I	B	26		5	2026	112026005
1355	Pump sets of 3 h.p	I	B	26		5	2026	112026004
1356	Punna , Undi (Calophyllum inophyllum) - (Oil seeds)	I	B	41	(vi) (xv)	5	2041	112041047
1357	Push chairs for babies (Perambulators)	I	B	98		5	2098	112098001
1358	PVC sheets - Plastic sheets (Industrial Input)	I	B	67A	z	5	2067	112067027
1359	PVC pipes	I	B	100		5	2100	112100003
1360	PVC resin and compound of all forms and kinds (Industrial Input)	I	B	67A	y	5	2067	112067026
1361	Pyrazinamide.Tab	IV		52	12	0	752	142052013
1362	Quality Control equipments, components,parts and accessories(Capital goods)	I	B	25	b,c	5	2025	112025010
1363	Quenching oil, mineral oils excluding crude oil (Industrial Input)	I	B	67A	w	5	2067	112067024
1364	Quercus Infectoria oliv - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021029
1365	Quilts made of cotton or silk cotton	I	B	13		5	2013	112013003
1366	Quinine and its products	I	B	111		5	2111	112111001
1367	Racker arms (Water pollution control equipments)	I	B	104	(i)	5	2104	112104030
1368	Radial arms and accessories for trickling filters (Water pollution control equipments)	I	B	104	(i)	5	2104	112104031
1369	Radiant yarn	I	B	71		5	2071	112071005
1370	Radio Pagers (Information Technology products)	I	B	68	7(a)	5	2068	112068022
1371	Radio communication receivers - others (Information Technology products)	I	B	68	7©	5	2068	112068024
1372	Ragi (Eleusine Coracana Gaetrn) - (Cerals)	I	B	41	(i)(vii)	0	2041	112041005
1373	Railway coaches and parts thereof	I	B	112		5	2112	112112001
1374	Railway engines and parts thereof	I	B	112		5	2112	112112002
1375	Railway wagons and parts thereof	I	B	112		5	2112	112112003
1376	Ramachom oil	I	C	20		14.5	321	113020025
1377	Rapeseed and Mustard - (Oil seeds)	I	B	41	(vi) (v)	5	2041	112041037
1378	Rat traps (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	37	0	737	142037045

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1379	Rava (sooji)	I	B	149		5	2149	112149003
1380	Raw Cashew	I	B	113		5	2113	112113002
1381	Raw Hides and skins	I	B	41	(iii)	5	2041	112041014
1382	Raw rubber all grades and qualities	I	B	119		5	2119	112119010
1383	Raw silk	IV		73		0	773	142073003
1384	Raw silk imported from abroad	I	B	114		5	2114	112114001
1385	Raw Silk yarn imported from abroad	I	B	114		5	2114	112114002
1386	Raw wool	IV		63		0	763	142063002
1387	Razor blades	I	C	58		14.5	359	113058002
1388	Razor cartridge	I	C	58		14.5	359	113058003
1389	RDX	I	C	5	iii	14.5	306	113005018
1390	Reactive dyes	I	B	45	x	5	2045	112045010
1391	Reading books	IV		11		0	711	142011007
1392	Ready to eat unbranded foods and drinks served or catered by other than star hotels, restaurants			2	7 (1) (b)	2		400001002
1393	Ready to eat unbranded foods, served or catered by star hotels			1	7 (1) (a)	14.5		400001001
1394	Ready to use flour pastes	I	B	116		5	2116	112116001
1395	Readymade garments	I	B	115		5	2115	112115001
1396	Readymade garments and made-ups manufactured and sold by institutions affiliated to Khadi and Village Industries Board	IV		49	1	0	749	142049002
1397	Recorded and Pre-recorded DVDs and CDs	I	B	68	5d	5	2068	112068013
1398	Rectified Spirit	I	C	1		14.5	302	113001005
1399	Red gravel	I	B	118		5	2118	112118001
1400	Red earth	I	B	118		5	2118	112118002
1401	Red Palm (Elaeis guinensis) - (Oil seeds)	I	B	41	(vi) (xix)	5	2041	112041051
1402	Refactors (Capital goods)	I	B	25	e	5	2025	112025014
1403	Refills for flasks	I	C	66		14.5	367	113066004
1404	Refined Vegetable oils (G.O.Ms.No.47 dated 27.3.12-w.e.f. 1.4.2012)	I	B	145	(i)	5	2145	112145001
1405	Refractory bricks (other than those specified in the Fourth Schedule) incl crog	I	B	22	a,d	5	2022	112022005
1406	Refractory materials (Capital goods)	I	B	25	e	5	2025	112025015
1407	Refractory monolithic incl. Crog	I	B	22	a,d	5	2022	112022006
1408	Refrigerating applicanes and equipments of all kinds	I	C	3	ii	14.5	304	113003010
1409	Refrigeration plants	I	C	3	ii	14.5	304	113003011
1410	Refrigeratos	I	C	3	ii	14.5	304	113003012
1411	Regulators not specified elsewhere	I	C	31		14.5	332	113031004
1412	Renewable energy devices and spare parts other than those specified in the Fourth Schedule.	I	B	117		5	2117	112117001
1413	REP licence.	I	B	70		5	2070	112070003
1414	Reprographic copiers	I	C	26		14.5	327	113026004
1415	Resin (Adhesive)	I	C	2		14.5	303	113002010
1416	Resin cements	I	C	50	vi	14.5	351	113050027
1417	Resins, wood resin and ester gums (Industrial Input)	I	B	67A	af	5	2067	112067036
1418	Retonavir (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV		52	30 (10)	0	752	142052040

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1419	Retreading cushion (By Notification No. II (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			i		5	825	300025002
1420	Reverse Osmosis filter (Water pollution control equipments)	I	B	104	(i)	5	2104	112104032
1421	Revolvers	I	C	5	i	14.5	306	113005006
1422	Rice cooker (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028021
1423	Rice flour	IV		62		0	762	142062006
1424	Rice including broken rice	IV		19		0	719	142019003
1425	Ridger (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV		1(ii)	ii(15)	0	788	142001027
1426	Rifampicin.cap & Tab (Life saving drugs)	IV		52	9	0	752	142052010
1427	Rifles	I	C	5	i	14.5	306	113005007
1428	River grit	I	B	118		5	2118	112118003
1429	River sand	I	B	118		5	2118	112118004
1430	Rodenticides and combinations thereof	IV		38 -A	ii	0	791	142038012
1431	Rolling shutters whether operated manually, mechanically and electrically and their parts	I	C	18		14.5	319	113018003
1432	Roneo machines	I	C	26		14.5	327	113026005
1433	Room Coolers	I	C	3	ii	14.5	304	113003013
1434	Rotary hoes (Agricultural implements manually operated)	IV		1(i)	I (5)	0	701	142001006
1435	Rotary screen / comminutor (Stainless / detritor) (Water pollution control equipments)	I	B	104	(i)	5	2104	112104033
1436	Rotavator (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV		1(ii)	ii(16)	0	788	142001028
1437	Roti maker (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028022
1438	Rubber solution used for retreading tyres (By Notification No. II (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			i		5	825	300025003
1439	Rubber all grades and qualities	I	B	119		5	2119	112119011
1440	Rubber balloons	IV		64		0	764	142064001
1441	Rubber band (By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			5	-	5	836	300036005
1442	Rubber play balls	IV		64		0	764	142064002
1443	Rubberised textile fabrics (By Notification G.O.Ms.No.36 dated 1.4.08 - w.e.f 1.4.08)	IV		64A		0	784	142090001
1444	Rubies (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	103	111003008
1445	Rupee note, when sold to the Reserve Bank of India	IV		57		0	757	142057004
1446	Rusk (branded or otherwise) (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV		12		0	712	142012003
1447	Safe deposit lockers	I	C	59		14.5	360	113059004
1448	Safety pin (By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			5	-	5	836	300036006
1449	Safety razors	I	C	58		14.5	359	113058004

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1450	Safflower (Carthamus tinctorius) - (Oil seeds)	I	B	41	(vi) (xx)	5	2041	112041052
1451	Sago of all kinds	I	B	120		5	2120	112120001
1452	Sal (Shorea robusta) - (Oil seeds)	I	B	41	(vi) (xvii)	5	2041	112041049
1453	Salacia Reticulata - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021072
1454	Sale of salt for industrial use by any dealer (Exempted by Notification – w.e.f.23.5.07 – G.O.Ms.No.90 dated 14.10.08)	I	B	121		0	2121	112121001
1455	Salt (branded or otherwise) including iodized or vitaminised salt for human consumption	IV		69		0	769	142069001
1456	Sampling train (for ambient / stack air quality monitoring) (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104	112104066
1457	Sandal wood	I	C	55		14.5	356	113055001
1458	Sanitary equipments and fittings of every description	I	C	56		14.5	357	113056007
1459	Sanitary napkins (Reduced to 5% -By Notification G.O.Ms.No.48 dated 27th March 2012 -w.e.f 1st April 2012)	I	C	57		5	358	113057004
1460	Sanitary towels (Reduced to 5% -By Notification G.O.Ms.No.48 dated 27th March 2012 -w.e.f 1st April 2012)	I	C	57		5	358	113057005
1461	Saplings	IV		32		0	732	142032007
1462	Sapphires (precious stone) (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	103	111003009
1463	Saraswathi leaves - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021030
1464	Sardonyx (precious stone) (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	103	111003010
1465	Saree falls	IV		70		0	770	142070001
1466	Sarja Rasam (Damarbatu) - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021031
1467	Satavari - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07			21		0	518	200021032
1468	Savouries sold with brand name -Reduced to 5% - (By Notification G.O.Ms.No.78 dated 11th July 2011- w.e.f. 12th July 2011)	I	C	19		5	320	113019011
1469	Savouries sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051	112051010
1470	Scented nut	I	B	6		5	2006	112006004
1471	Scented tobacco - w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	II		13	(ix)	30	421	120013017
1472	Scents	I	C	20		14.5	321	113020026
1473	School bags (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			18		5	818	300018001

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1474	Scissors -(By Notification - II (1) / CTR / 12 (R-29)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			4	ii	5	839	300038002
1475	Scouring or cleaning powder other than branded	I	B	58	iii	5	2058	112058004
1476	Scrappers	I	C	13		14.5	314	113013007
1477	Scraps and wastes of all kinds (Industrial Input)	I	B	67A	ag	5	2067	112067037
1478	Scraps of lead (other than those specified elsewhere in the Schedule)	I	B	122		5	2122	112122008
1479	Scraps of brass (other than those specified elsewhere in the Schedule)	I	B	122		5	2122	112122009
1480	Scraps of lead alloys (other than those specified elsewhere in the Schedule)	I	B	122		5	2122	112122010
1481	Scraps of copper (other than those specified elsewhere in the Schedule)	I	B	122		5	2122	112122011
1482	Scraps of copper alloys (other than those specified elsewhere in the Schedule)	I	B	122		5	2122	112122012
1483	Screws	I	B	20		5	2020	112020004
1484	Seashell (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	IV		6		0	706	142006004
1485	Seasum or Til (Sesamum orientale) - (Oil seeds)	I	B	41	(vi) (ii)	5	2041	112041034
1486	Seaweed (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	IV		6		0	706	142006005
1487	Seeds of all used for sowing purpose By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			3		0	503	200003001
1488	Seeds of all kinds other than oil seeds	IV		71		0	771	142071001
1489	Seeval whether roasted or scented	I	B	6		5	2006	112006005
1490	Self adhesive tapes	I	C	2		14.5	303	113002011
1491	Semen including frozen semen	IV		72		0	772	142072001
1492	Semi drying oils	I	C	50	v	14.5	351	113050015
1493	Semi precious stones (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	103	111003011
1494	Senna leaves, pods - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021033
1495	Separated milk without any brand name	IV		21		0	721	142021005
1496	Sequinavir (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV		52	30 (9)	0	752	142052039
1497	Sewing machines	I	B	123		5	2123	112123001
1498	Sewing machines- parts and accessories	I	B	123		5	2123	112123002
1499	Sewing threads of all kinds whether natural or artificial but excluding surgical sewing thread	I	B	3	b	5	2003	112003002
1500	Shahabad stone slabs	I	C	36	ii	14.5	337	113036014
1501	Sharpners	IV		81		0	781	142081008
1502	Sharpners (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028023
1503	Shavers (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028024
1504	Shaving brush	I	C	58		14.5	359	113058005
1505	Shaving cream	I	C	58		14.5	359	113058006
1506	Shaving sets	I	C	58		14.5	359	113058007

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1507	Shaving soap	I	C	58		14.5	359	113058008
1508	Sheets, Circle, hoops, strips, bars, rounds, squares, flaps, coils and foils of non- ferrous metals (Industrial Input)	I	B	67A	ah	5	2067	112067038
1509	Sheets, hoops, strips and skelp, both black and galvanised hot and cold rolled, plain and corrugated, in all qualities, in straight lengths and in coil form as rolled and in riveted condition	I	B	41	(iv) (vi)	5	2041	112041020
1510	Shellac	I	B	75		5	2075	112075002
1511	Sherbet	I	B	124		5	2124	112124001
1512	Shields (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			19		5	819	300019001
1513	Shields and badges(sports goods)	I	B	131		5	2131	112131005
1514	Shikakai sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV		18		0	718	142018006
1515	Shikakai Other than those specified in the Fourth Schedule	I	B	52		5	2052	112052018
1516	Shikakai powder Other than those specified in the Fourth Schedule	I	B	52		5	2052	112052019
1517	Shikakai powder sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV		18		0	718	142018007
1518	Ships	I	B	125		5	2125	112125003
1519	Shooks - (Packing materials)	I	B	94		5	2094	112094018
1520	Shovels (Agricultural implements manually operated)	IV		1(i)	I (6)	0	701	142001007
1521	Shunt capacitors of all kinds	I	C	54		14.5	355	113054002
1522	Sickles (Agricultural implements manually operated)	IV		1(i)	I (3)	0	701	142001004
1523	Siddha Medicine (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV		72 A		0	785	142091001
1524	Signal analysers (Information Technology products)	I	B	68	23 (c)	5	2068	112068043
1525	Signal Generators and Parts	I	B	68	18	5	2068	112068035
1526	Silicon carbide, silicone resin and silicone oil (Industrial Input)	I	B	67A	ai	5	2067	112067039
1527	Silk cotton seeds	I	B	126		5	2126	112126001
1528	Silk fabrics (excluding handloom silks) tobacco and textile fabrics unless covered by AED - Deleted w.e.f. 12.07.11(G.O.Ms.No.90 dated 21.07.11)	I	B	127			2127	
1529	Silk worm laying cocoon	IV		73		0	773	142073004
1530	Silver and jewellery made of it and articles made of silver.	I	A	2		1	102	111002004
1531	Simple spectacles sold to Government for distribution at Government Free Eye Camps (Aids and implements for differently abled persons)	IV		2	2	0	702	142002004
1532	Sindur	IV		50		0	750	142050005
1533	Sinks	I	C	56		14.5	357	113056008

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1534	Siruthekku - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07			21		0	518	200021034
1535	Skelp bars, tin bars, sheet bars, hoe-bars and sleeper bars	I	B	41	(iv) (iii)	5	2041	112041017
1536	Skimmed milk powder,(Tinned, bottled or packed)	I	B	82		5	2082	112082007
1537	Skimmed rubber all grades and qualities	I	B	119		5	2119	112119012
1538	Slate	IV		74		0	774	142074002
1539	Slate pencils	IV		74		0	774	142074003
1540	Smoke meter (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104	112104067
1541	Smoking mixtures for cigarettes - w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	II		13	(v)	30	417	120013011
1542	Smoking mixtures for pipes - w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	II		13	(v)	30	417	120013012
1543	Snow and cream	I	C	20		14.5	321	113020027
1544	Snuff of tobacco and preparations containing snuff - w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	II		13	(x)	30	422	120013018
1545	Sodium bi-chromate	I	B	11		5	2011	112011003
1546	Solanum Indicum - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021063
1547	Solanum Melangeanum - Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) - w.e.f - 1.1.07			21		0	518	200021061
1548	Solanum Xanthocarpum- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) - w.e.f - 1.1.07			21		0	518	200021083
1549	Solar cells of all kinds parts and accessories thereof	I	C	9		14.5	310	113009005
1550	Solar cookers	IV		26		0	726	142026003
1551	Soldering wires (G.O.Ms.No.47 dated 27.3.12-w.e.f. 1.4.2012)	I	B	46-A		5	2046	112046002
1552	Solid colognes	I	C	20		14.5	321	113020028
1553	Solvent oils other than organic solvent oil	I	B	128		5	2128	112128001
1554	Somolocis Racemosa Roxb - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021035
1555	Sound recording and reproducing equipments	I	C	17		14.5	318	113017011
1556	Soyabean (Glycine seja) - (Oil seeds)	I	B	41	(vi) (iv)	5	2041	112041036
1557	Spades (Agricultural implements manually operated)	IV		1(i)	I (2)	0	701	142001003
1558	Spectacles, parts and components thereof, contact lens and lens cleaner	I	B	129		5	2129	112129003
1559	Spectrophotometer (UV-VIS and VIS-IR Digital) (Instrumentation)	I	B	104	(ii)	5	2104	112104050
1560	Spectrum analysers (Information Technology products)	I	B	68	23 (b)	5	2068	112068045

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1561	Spices of all varieties and forms other than those specified in the Fourth Schedule	I	B	130		5	2130	112130003
1562	Spike harrow (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV		1(ii)	ii(17)	0	788	142001029
1563	Splints and Veeners for Matches (Industrial input)	I	B	67A	aii	5	2067	112067040
1564	Spoons made of steel (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	23	0	737	142037025
1565	Sports goods including goods for indoor or outdoor games excluding apparel and footwear	I	B	131		5	2131	112131006
1566	Spring balance parts and accessories and weights used therewith	I	C	68	ii(a)	14.5	369	113068006
1567	Sprinklers and drip irrigation equipments including their parts and accessories	IV		1(iii)	(iii)	0	901	142082001
1568	Stain busters	I	C	22	i	14.5	323	113022005
1569	Stain removers	I	C	22	i	14.5	323	113022006
1570	Stainers of all kinds	I	C	50	vii	14.5	351	113050032
1571	Stainless steel nibs	IV		81		0	781	142081009
1572	Stampings (Industrial Input)	I	B	67A	aj	5	2067	112067041
1573	Stand oil	I	C	50	v	14.5	351	113050016
1574	Standard wax	I	B	97		5	2097	112097003
1575	Stands made of any materials other than those specified in the schedule	I	C	24		14.5	325	113024004
1576	Stapler pin (By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			5	-	5	836	300036007
1577	Starch of all kinds	I	B	120		5	2120	112120002
1578	Stavudine (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV		52	30 (3)	0	752	142052033
1579	Steam	IV		75		0	775	142075001
1580	Steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths)	I	B	41	(iv) (iv)	5	2041	112041018
1581	Steel melting scrap in all forms including steel skull, turnings and borings	I	B	41	(iv) (x)	5	2041	112041024
1582	Steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes)	I	B	41	(iv) (ii)	5	2041	112041016
1583	Steel structurals (angles, joists, channels, tees, sheet piling sections, z sections or any other rolled sections)	I	B	41	(iv) (v)	5	2041	112041019
1584	Steel tubes, both welded and seamless, of all diameters and lengths including tube fittings	I	B	41	(iv) (xi)	5	2041	112041025
1585	Steel yards	I	C	68	ii(b)	14.5	369	113068017
1586	Stepper motors of an output not exceeding 37.5W and Parts (Information Technology products)	I	B	68	25 (c), 26	5	2068	112068048
1587	Stepper motors of an output not exceeding 750W and parts(Information Technology products)	I	B	68	25 (d), 26	5	2068	112068049
1588	Stitched handloom hand kerchiefs	IV		76		0	776	142076002
1589	Stone flower - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021036
1590	Stoneware articles	I	C	16		14.5	317	113016003
1591	Stoneware(other than those specified in the Fourth Schedule) incl.crog	I	B	22	c,d	5	2022	112022013

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1592	Stop watches	I	C	67		14.5	368	113067006
1593	Storage tanks (Capital goods)	I	B	25	f	5	2025	112025016
1594	Stramonium seeds - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021037
1595	Straw	IV		5		0	705	142005008
1596	Streptomycin. Inj (Life saving drugs)	IV		52	8	0	752	142052009
1597	Strong boxes and doors	I	C	59		14.5	360	113059005
1598	Strong room or vault room	I	C	59		14.5	360	113059006
1599	Strycenosnux-Vomica- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) - w.e.f - 1.1.07			21		0	518	200021075
1600	Student note books other than those specified in the Fourth Schedule	I	B	132		5	2132	112132002
1601	Student Note Books manufactured out of paper purchased from Registered dealers liable to pay under this Act	IV		55		0	755	142055006
1602	Studio Backgrounds	I	C	60		14.5	361	113060005
1603	Submersible pump sets for water handling and parts thereof	I	B	26		5	2026	112026003
1604	Subsoiler (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV		1(ii)	ii(18)	0	788	142001030
1605	Sugar candy	IV		61		0	761	142061004
1606	Sugar cane of all Varieties -- w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	IV		76 A		0	904	1420920012
1607	Sugar not produced or manufactured in India - omitted w.e.f. 1.11.2014 -(By Notification G.O.Ms.No.82 dated 31.10.2014)	IV		11				
1608	Sugarcane - omitted w.e.f. 1.11.2014 -(By Notification G.O.Ms.No.82 dated 31.10.2014)	II		12			412	
1609	Sugars of all kinds, that is to say, Cane Sugar, beet sugar, chemically pure sucrose in solid form - w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	I	B	132 A		5	2155	112155001
1610	Sulphonate	I	B	79		5	2079	112079003
1611	Sulphonic Acid	I	B	79		5	2079	112079004
1612	Sulphur dyes	I	B	45	xiii	5	2045	112045013
1613	Sulphurised linseed oil	I	C	50	v	14.5	351	113050017
1614	Sunflower (Helianthus annus) - (Oil seeds)	I	B	41	(vi) (ix)	5	2041	112041041
1615	Sunmica	I	C	45		14.5	346	113045006
1616	Super enamelled copper wire (Industrial Input)	I	B	67A	ak	5	2067	112067042
1617	Support sticks of all materials	IV		2	3	0	702	142002009
1618	Surface aerators / floating aerators and accessories (Water pollution control equipments)	I	B	104	(i)	5	2104	112104034
1619	Survey chains	I	C	68	ii(b)	14.5	369	113068018
1620	survey instruments	I	C	10		14.5	311	113010011
1621	Sweets made of fried gram	I	B	133		5	2133	112133007
1622	Sweets made of gingelly	I	B	133		5	2133	112133008
1623	Sweets made of puffed rice	I	B	133		5	2133	112133009
1624	Sweets made of groundnuts	I	B	133		5	2133	112133010
1625	Sweets made of peas dhal	I	B	133		5	2133	112133001

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1626	Sweets of all kinds sold with brand name -Reduced to 5% - (By Notification G.O.Ms.No.78 dated 11th July 2011-w.e.f. 12th July 2011)	I	C	19		5	320	113019012
1627	Sweets sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051	112051011
1628	Swings(Sports goods)	I	B	131		5	2131	112131007
1629	Switches, Connectors relays for upto 5 amps	I	B	68	14	5	2068	112068030
1630	Synthetic Gems (By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) w.e.f.-1.1.07			11		0	509	200011001
1631	Synthetic packing media for trickling filters (Water pollution control equipment)	I	B	104		5	2104	112104003
1632	Synthetic rubber all grades and qualities	I	B	119		5	2119	112119013
1633	Synthetic rubber products	I	C	61		14.5	362	113061002
1634	Syringes and dressings	I	B	44		5	2044	112044004
1635	Syzgium Cuminy seed- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) - w.e.f - 1.1.07			21		0	518	200021053
1636	T.Thappal (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	24	0	737	142037026
1637	Table cutlery	I	C	21		14.5	322	113021004
1638	Table mats made of jute	I	B	42		5	2042	112042003
1639	Talcum powder	I	C	20		14.5	321	113020029
1640	Tamarind sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV		18		0	718	142018008
1641	Tamarind seed and powder	I	B	134		5	2134	112134001
1642	Tamil Daily sheet calendars	IV		55		0	755	142055007
1643	Tamoxifan citrate.Tab (Life saving drugs)	IV		52	28	0	752	142052029
1644	Tandem cycles, cycle combinations, parts and accessories including tyres, tubes and flaps used therewith,	I	B	40		5	2040	112040007
1645	Tanning materials of vegetable origin	I	B	135		5	2135	112135001
1646	Tapioca	IV		33		0	733	142033004
1647	Tapioca chips (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			3		5	803	300003001
1648	Tapioca flour	I	B	136		5	2136	112136001
1649	Tapioca kappi	IV		61	ii	0	761	142061025
1650	Tapioca thippi	IV		61	ii	0	761	142061026
1651	Tapioca waste (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			3		5	803	300003002
1652	Taps	I	C	56		14.5	357	113056009
1653	Tea	I	B	137		5	2137	112137001
1654	Tea chests - (Packing materials)	I	B	94		5	2094	112094019
1655	Telephone answering machines (Information Technology products)	I	B	68	3	5	2068	112068006
1656	Television sets	I	C	62		14.5	363	113062001
1657	Tender coconut	IV		77		0	777	142077005
1658	Terry towelling and similar woven terry fabrics	IV		77A	6(ii)	0	797	142093012

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1659	Text books	IV		11		0	711	142011008
1660	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books	IV		77A	7(i)	0	798	142093020
1661	Textile machinery and parts (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			23		5	823	300023001
1662	Textile not produced or manufactured in India. - w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	II		11		4	411	120011001
1663	Textiles fabrics, impregnated, coated, covered or laminated with plastics	IV		77A	7(iii)	0	798	142093024
1664	Thali made of gold and used as symbol of wedlock without chain (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV		55	b	0	755	142055014
1665	Thanjavur Plates By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 - w.e.f - 1.1.07			12		0	510	200012001
1666	Thatta Payaru sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	IV		68	10	0	768	142068013
1667	Thatti, koodai, muram and other products made of bamboo or cane,	IV		61	i	0	761	142061021
1668	Thee idukki (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	32	0	737	142037037
1669	Theodolite	I	C	10		14.5	311	113010012
1670	Thermally insulated flasks	I	C	66		14.5	367	113066005
1671	Thermic jugs	I	C	66		14.5	367	113066006
1672	Thermoses	I	C	66		14.5	367	113066007
1673	Thippilli Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021038
1674	Thonnai	IV		61	i	0	761	142061022
1675	Thonnai manufactured out of Areca palm leaf (BY Notification G.O.Ms.No.33 dated 29.03.10-w.e.f.1.4.10)			ii		0	524	200026003
1676	Thopporai valayam (Agricultural implements animal drawn)	IV		1(i)	II (3)	0	701	142001013
1677	Three wheelers , components, spare pars and accessories thereof	I	C	49		14.5	350	113049013
1678	Three wheelers with or without motor used by physically handicapped person (Aids and implements for differently abled persons)	IV		2	3	0	702	142002010
1679	Threshers, attachments and parts	I	B	140	iii,iv	5	2140	112140005
1680	Thrister control power equipments	I	C	31		14.5	332	113031005
1681	Thulasi leaves - Medicinal herbs and country drug(By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021039
1682	Timber - (Includes all kinds of wood, standing trees, logs, planks, rafters of any size or variety, other than those specified elsewhere in the Schedule)	I	C	63		14.5	364	113063001
1683	Timber (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104	112104068

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1684	Time pieces (Whether or not in combination with any other devices)	I	C	67		14.5	368	113067007
1685	Time- records	I	C	67		14.5	368	113067008
1686	Time registers	I	C	67		14.5	368	113067009
1687	Time switches	I	C	67		14.5	368	113067010
1688	Tin containers - (Packing materials)	I	B	94		5	2094	112094020
1689	Tin-plates, both hot dipped and electrolytic and tin free plates	I	B	41	(iv) (xii)	5	2041	112041026
1690	Tins and receptacles to keep food or beverages or other articles, hot or cold	I	C	66		14.5	367	113066008
1691	Tobacco extracts and essence - w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	II		13	(xi)	30	423	120013019
1692	Tobacco refuse - w.e.f. 1.11.2014 - (By Notification - G.o.Ms.No.82 dated 31.10.2014)	II		13	(i)	30	413	120013001
1693	Toddy	IV		78		0	778	142078003
1694	Toffee sold with brand name	I	C	19		14.5	320	113019013
1695	Toffees sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051	112051012
1696	Toilet articles	I	C	20		14.5	321	113020030
1697	Toilet soaps (other than those specified else where in the schedule)	I	C	22	i	14.5	323	113022007
1698	Tongue cleaners	I	C	64		14.5	365	113064004
1699	Tool, alloy and special steels of any of the above categories	I	B	41	(iv) (ix)	5	2041	112041023
1700	Tools	I	B	138		5	2138	112138001
1701	Tools, components, parts and accessories (Capital goods)	I	B	25	a,c	5	2025	112025006
1702	Tooth brush	I	C	64		14.5	365	113064005
1703	Tooth paste	I	C	64		14.5	365	113064006
1704	Tooth powder (whether medicated or not)	I	C	64		14.5	365	113064007
1705	Topaz (precious stone) (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	103	111003012
1706	Towels made from handlooms and Powerloom other than those made of mill made cloth - By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			18		0	516	200018003
1707	Toys excluding electronic toys	I	B	139		5	2139	112139001
1708	Tracing cloth	IV		77A	7(i)	0	798	142093021
1709	Tractors of all kinds (excluding crawler tractors), and articles (excluding batteries)	I	B	140	i	5	2140	112140001
1710	Tragia Involcrata- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021048
1711	Trailers , components, spare pars and accessories thereof	I	C	49		14.5	350	113049014
1712	Trailors of tractors of all kinds and attachments and parts	I	B	140	ii	5	2140	112140002
1713	Transformers	I	B	141		5	2141	112141001
1714	Transmission towers	I	B	142		5	2142	112142002
1715	Transmission wires	I	B	142		5	2142	112142003

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1716	Transportable telephone(Transmission apparatus other than apparatus for radio or T.V. broadcastings) (Information Technology products)	I	B	68	6(d)	5	2068	112068016
1717	Tread rubber (By Notification No. II (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			i		5	825	300025004
1718	Tree lace all grades and qualities	I	B	119		5	2119	112119014
1719	Tri reflectors	I	C	60		14.5	361	113060006
1720	Tribulus-Terratruslium -Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021040
1721	Trichosanthes Cucumerina - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07.			21		0	518	200021082
1722	Tri-cycles including delivery tri-cycles cycle combinations, parts and accessories including tyres, tubes and flaps used therewith	I	B	40		5	2040	112040008
1723	Trophies (sports goods)	I	B	131		5	2131	112131008
1724	Truncheons and ammunition used therewith	I	C	5	i	14.5	306	113005008
1725	Ttransplanter , attachments and parts	I	B	140	iii,iv	5	2140	112140006
1726	Tube / plate separator (Water pollution control equipments)	I	B	104	(i)	5	2104	112104035
1727	Tubes,pipes and fittings thereof (capital goods)	I	B	25	g	5	2025	112025017
1728	Tufted textile fabrics	IV		77A	6(ii)	0	797	142093013
1729	Tumblers made of plastic	I	B	39		5	2039	112039006
1730	Tumblers made of paper	I	B	39		5	2039	112039003
1731	Tung (Aleurites fordii and A,montana) - (Oil seeds)	I	B	41	(vi) (xviii)	5	2041	112041050
1732	Tung oil	I	C	50	v	14.5	351	113050018
1733	Tur or arhur sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	IV		68	2	0	768	142068005
1734	Turbidity Meter (Instrumentation)	I	B	104	(ii)	5	2104	112104051
1735	Turmeric Other than those specified in the Fourth Schedule	I	B	52		5	2052	112052020
1736	Turmeric powder sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV		18		0	718	142018009
1737	Turmeric sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV		18		0	718	142018010
1738	Turpentine Oil, bale oil and white oil (Industrial Input)	I	B	67A	ad(iii)	5	2067	112067033
1739	Tyre cord fabric of high tenacity yarn of nylon or polyamides	IV		77A	7(ii)	0	798	142093022
1740	Tyre cord fabric of high tenacity yarn of polyesters or viscose rayon	IV		77A	7(ii)	0	798	142093023
1741	Tyres, tubes and flaps ordinarily used for tractors	I	C	12		14.5	313	113012008
1742	Tyres, tubes and flaps other than those specified in the schedule	I	C	65		14.5	366	113065001
1743	Tyres,tubes and flaps ordinarily used for trailer of tractors	I	C	12		14.5	313	113012009

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1744	UHT milk.	I	B	82		5	2082	112082008
1745	Umbrellas of all kinds including beach and garden umbrellas and folding umbrellas and parts thereof	I	B	143		5	2143	112143001
1746	unbranded coffee powder other than instant coffee(By Notification - G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			1		5	801	300001001
1747	Unbranded footwear with sale price more than rupees two hundred (By Notification Noll (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			ii		5	826	300026001
1748	Unbranded Ghee (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			5A		5	806	300040001
1749	Unbranded Steel furniture (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			12		5	812	300012001
1750	Unbranded travel bags (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			18		5	818	300018002
1751	UNICEF calendars	IV		55		0	755	142055008
1752	UNICEF Greeting cards	IV		55		0	755	142055009
1753	Uninterrupted power supply, parts and accessories (Information Technology products)	I	B	68	27	5	2068	112068050
1754	Unmanufactured tobacco	II		13	(i)	30	413	120013002
1755	Urad or black gram sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	IV		68	5	0	768	142068008
1756	Urinals	I	C	56		14.5	357	113056010
1757	Used cars on value addition without input tax credit (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			22		5	822	300022002
1758	Utensils of all other than those specified in the Fourth Schedule,	I	B	4		5	2004	112004002
1759	Vaccum cleaner (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028025
1760	Vacuum Filter (Water pollution control equipments)	I	B	104	(i)	5	2104	112104036
1761	Vacuum filter (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104	112104069
1762	Vacuum flasks of all kinds and descriptions, components and accessories thereof	I	C	66		14.5	367	113066001
1763	Vadam	IV		4		0	704	142004003
1764	Vanaspati (Hydrogenated Vegetable Oil)	I	B	144		5	2144	112144001
1765	Vandi Acchu (Goods manufactured by village Blacksmith and Adisaraku items)	IV		37	26	0	737	142037028
1766	Vandi Pattai (Goods manufactured by village Blacksmith and Adisaraku items)	IV		37	25	0	737	142037027
1767	Varnishes	I	C	50	iv	14.5	351	113050010

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1768	Vasakkal Brackets (Goods manufactured by village Blacksmith and Adisaraku items)	IV		37	27	0	737	142037029
1769	Vat dyes	I	B	45	xii	5	2045	112045011
1770	Vathal	IV		4		0	704	142004004
1771	Veeneer plywood	I	C	53		14.5	354	113053009
1772	Vegetable oils (G.O.Ms.No.47 dated 27.3.12-w.e.f. 1.4.2012)	I	B	145	(i)	5	2145	112145002
1773	Vegetable vathal of all kinds sold under a brand name other than those specified in the Fourth Schedule	I	B	146		5	2146	112146001
1774	Vempadapattai (hibiscus,Kasthuri turmeric and Kasini powders - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021041
1775	Vending machines (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028026
1776	Veneer sheets for plywood (Industrial Input)	I	B	67A	al	5	2067	112067043
1777	Ventilators made of any materials other than those specified in the schedule	I	C	24		14.5	325	113024005
1778	Ventilators armoured or reinforced safes	I	C	59		14.5	360	113059007
1779	Vermicelli	IV		79		0	779	142079001
1780	Vibhuti sold by any dealer (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	IV		58		0	758	142058004
1781	Video cameras	I	C	17		14.5	318	113017012
1782	Vilampazham - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021042
1783	Vilvapazham- Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07			21		0	518	200021043
1784	Vinblastine sulphate.inj (Life saving drugs)	IV		52	23	0	752	142052024
1785	Vinca rosea (Nithya kalyani) leaves and roots - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021044
1786	Vincristine.Inj (Life saving drugs)	IV		52	19	0	752	142052020
1787	Vitis Quadrangularis - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) - w.e.f - 1.1.07			21		0	518	200021070
1788	Voltage stabilisers not specified elsewhere	I	C	31		14.5	332	113031006
1789	Vulcanizing rubber (By Notification No. II (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			i		5	825	300025005
1790	Waist cord made of silver	IV		55		0	755	142055010
1791	Walk - in- coolers	I	C	3	ii	14.5	304	113003014
1792	Walkietalkie set(Transmission apparatus other than apparatus for radio or T.V. broadcastings) (Information Technology products)	I	B	68	6(a)	5	2068	112068014
1793	Wall coffers	I	C	59		14.5	360	113059008
1794	Wall hangings made of jute	I	B	42		5	2042	112042004
1795	Walnut	I	C	25		14.5	326	113025013

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1796	Wash basin pedestal	I	C	56		14.5	357	113056011
1797	Wash basins	I	C	56		14.5	357	113056012
1798	Washing machines (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028027
1799	Washing soap (other than those specified else where in the schedule)	I	C	22	i	14.5	323	113022008
1800	Waste of all types of yarn and sewing thread	I	B	3	c	5	2003	112003003
1801	Waste of paper board	I	B	122		5	2122	112122013
1802	Waste of wool (goats hair and similar fibrous growth on bodies of animal)	I	B	122		5	2122	112122014
1803	Waste of woollen yarn	I	B	122		5	2122	112122015
1804	Waste paper	I	B	96		5	2096	112096004
1805	watch bands	I	C	67		14.5	368	113067011
1806	Watch bracelets	I	C	67		14.5	368	113067012
1807	Watch chains	I	C	67		14.5	368	113067013
1808	Watch straps	I	C	67		14.5	368	113067014
1809	Watches	I	C	67		14.5	368	113067015
1810	Water closet tanks	I	C	56		14.5	357	113056013
1811	Water cooler cum heater units	I	C	3	iii	14.5	304	113003015
1812	Water heater including immersion heater (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028028
1813	Water meters, parts and accessories thereof	I	C	68	I	14.5	369	113068003
1814	Water other than – Aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water and Water sold in sealer container	IV		80	I,ii	0	780	142080001
1815	Water Pollution Testing Kits (Instrumentation)	I	B	104	(ii)	5	2104	112104052
1816	Water purifier (Electrical domestic and commercial appliances)	I	C	28		14.5	329	113028029
1817	Waxes of all kinds and forms (Industrial Input)	I	B	67A	am	5	2067	112067044
1818	Weedicides and combinations thereof	IV		38 -A	ii	0	791	142038013
1819	Weigh bridges parts and accessories and weights used therewith	I	C	68	ii(a)	14.5	369	113068007
1820	weighing balances , parts and accessories and weights used thereof	I	C	68	ii(a)	14.5	369	113068008
1821	Weighing machines of all kinds parts and accessories and weights used therewith	I	C	68	ii(a)	14.5	369	113068009
1822	Weighing scales parts and accessories and weights used therewith	I	C	68	ii(a)	14.5	369	113068010
1823	Weirs (Water pollution control equipments)	I	B	104	(i)	5	2104	112104037
1824	Wet dates	I	B	147		5	2147	112147001
1825	Wet grinders (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			10		5	810	300010001
1826	Wet Scrubbers (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104	112104070
1827	Whale oil	I	C	50	v	14.5	351	113050019
1828	Wheat (Exempted by Notification - G.O.Ms.No.48 dated 27.03.12) w.e.f. 01.04.2012	I	B	148		0	2148	112148001
1829	Wheat bran	IV		5		0	705	142005009
1830	Wheat Flour	I	B	149		5	2149	112149004
1831	Wheat sold through Public Distribution System	IV		55		0	755	142055011
1832	Wheel Chairs (Aids and implements for differently abled persons)	IV		2	3	0	702	142002011

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1833	Wheels, tyres , axles and wheel sets	I	B	41	(iv) (xiv)	5	2041	112041028
1834	White cement and their substitutes	I	C	14		14.5	315	113014003
1835	Wiathania somnifetra - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021045
1836	Wigs	I	B	62	ii	5	2062	112062002
1837	Windmill for water pumping and for generation of electricity	I	B	150		5	2150	112150001
1838	Window frames made of R.C.C and R.C.C. pipes (without input tax credit on purchase of Cement) (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			11		5	811	300011003
1839	Windows made of any materials other than those specified in the schedule	I	C	24		14.5	325	113024006
1840	Wine -(At the Second point of sale in the State) - w.e.f. 1.11.2014 -(By Notification - G.O.Ms.No.82 dated 31.10.2014)	II		2	(iv)	250	402	120002004
1841	Wire links (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			20		5	820	300020002
1842	wire rod (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			20		5	820	300020003
1843	Wire rods and wire –rolled , drawn, galvanised, aluminised, tinned or coated such as by coppe	I	B	41	(iv) (xv)	5	2041	112041029
1844	Wood covered lead pencils By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			17		0	515	200017004
1845	Wood Tar and wood tar oil (Industrial Input)	I	B	67A	an	5	2067	112067045
1846	wooden boxes - (Packing materials)	I	B	94		5	2094	112094021
1847	Wooden cable drums - (Packing materials)	I	B	94		5	2094	112094022
1848	Wooden crates - (Packing materials)	I	B	94		5	2094	112094023
1849	Wooden shavings - (Packing materials)	I	B	94		5	2094	112094024
1850	Wood-fordia-Fruiticosa kura -Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07			21		0	518	200021046
1851	Word Processing machines, parts and accessories (Information Technology products)	I	B	68	1(a),24	5	2068	112068001
1852	Worn-out or beaten jewellery	I	A	4		1	104	111004001
1853	Woven fabrics of artificial filament yarn	IV		77A	4(ii)	0	795	142093006
1854	Woven fabrics of artificial staple fibres	IV		77A	5(ii)	0	796	142093008
1855	Woven fabrics of carded wool excluding hair belting	IV		77A	2(i)	0	793	142093002
1856	Woven fabrics of combed wool excluding hair belting	IV		77A	2(ii)	0	793	142093003
1857	Woven fabrics of cotton.	IV		77A	(3)	0	794	142093004
1858	Woven fabrics of silk or of silk waste	IV		77A	(1)	0	792	142093001
1859	Woven fabrics of synthetic filament yarn	IV		77A	4(i)	0	795	142093005
1860	Woven fabrics of synthetic staple fibres	IV		77A	5(i)	0	796	142093007
1861	Woven pile fabrics	IV		77A	6(i)	0	797	142093011

S. No	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	EXISTING CODE	NEW COMMODITY CODE
1862	Wrightia Tinctoria - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) - w.e.f - 1.1.07			21		0	518	200021073
1863	Writing ink including ink tablets By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07			17		0	515	200017005
1864	Writing instruments	IV		81		0	781	142081010
1865	Writing pencils By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 - w.e.f - 1.1.07			17		0	515	200017006
1866	X- ray films	I	C	51		14.5	352	113051011
1867	XLPE cables (Industrial cables).	I	B	66		5	2066	112066004
1868	Yanai vilakku (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			14		5	814	300014008
1869	Yarn of all types (other than those specified in the Fourth Schedule),	I	B	3	a	5	2003	112003001
1870	Yeast of all kinds and forms (Industrial Input)	I	B	67A	ao	5	2067	112067046
1871	Zidovudine (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV		52	30 (1)	0	752	142052031
1872	Zinc bucket (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	34	0	737	142037040
1873	Zinc calots	I	C	9		14.5	310	113009006
1874	Zink milk can (Goods manufactured by village Blacksmith and Adisarakku items)	IV		37	33	0	737	142037038
1875	Zizphus Jujuba- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	518	200021059