

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

SL. No.	DESCRIPTION OF GOODS	CONDITIONS AND EXCEPTIONS
1	Agricultural implement manually operated or animal driven	
2	Aids and implements used by handicapped persons	
3	Aquatic feed, poultry feed and cattle feed including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat brand.	
4	Betel leaves	
5	Books, periodicals and journals including maps, charts and globe.	
6	Charakha and Amber Charakha handlooms and handlooms fabrics and Gandhi Topi.	
7	Charcoal	
8	Coarse grains	
9	Condoms and contraceptive	
10	Cotton and silk, yarn in hank	
11	Curd, lassi, butter, milk and separated milk.	
12	Earthen pot	
13	Electrical energy	
14	Firewood except casurina and eucalyptus timber.	
15	Fishnets, fishnet fabrics and fish seeds, prawn/shrimps seeds.	
16	Fresh milk and pasteurized milk.	
17	Fresh plants, saplings and fresh flowers.	
18	Fresh vegetables other than onion and fruits.	
19	Garlic and ginger	
20	All bangles (except those made of precious metals).	
21	Human blood and blood plasma	
22	Indigenous handmade musical instruments.	
23	Kumkum, bindi, alta and sindur	
24	Meat, fish, prawn and other aquatic products when not cured or frozen, eggs and livestock and animal hair .	
25	National flag	
26	Organic manure including dung (Gobar)	
27	Non-judicial stamp paper sold by Government treasuries, postal items like envelope, post card etc. sold by government, rupee note, when sold to the Reserve Bank of India and Cheques, loose or in book form	
28	Raw wool	
29	Semen including frozen semen	
30	Silk worm laying, cocoon and raw silk	
31	Slate and Slate pencils.	
32	Tender green coconut	
33	Toddy, Neera and Arak.	
34	Unbranded bread	
35	Unprocessed and unbranded salt.	
36	Water other than (i) erated, mineral, distilled, medicinal, ionic, battery,	

	demineralised water and (ii) water sold in sealed container	
37	Sugar.	
38	Textile fabric	
39	Tobacco.	
40	Handmade safety matches.	
41	Rakhi.	
42	Sacred thread, commonly known as yagyopavit	
43	Idols made of clay.	
44	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice commonly known as Khoi, Parched paddy or rice coated with sugar or gur commonly known as Murki.	
45	Husk including groundnut husk.	
46	Leaf plates and cups-pressed or stictched.	
47	Beehive.	
48	Unprocessed green leaves of tea.	
49	Kirpan	
50	Paddy, rice, wheat and pulses.	
51	Flour, atta, maida, suji and besan.	
52	Brand of Cereals.	
53	Pappad.	
54	Items covered by PDS except kerosene.	
55	De-oiled cake.	
56	Khadi garments/goods and made ups.	
57	Branded bread.	
58	Branded salt.	
59	All seeds other than oil seeds	
60	Goods taken under Custom Bond for re-export after manufacturing or otherwise.	
61	Petrol, diesel, Aviation Turbine Fuel.	