

VAT SCHEDULE - 25.03.2015

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1	5 Fluoroyacil.Inj (Life saving drugs)	IV	B	52	17	0	752
2	Abinoside (Life saving drugs)	IV	B	52	4	0	752
3	Abir	I	C	22	i	14.5	323
4	Abrasive of all types (Industrial input)	I	B	67 A	a	5	2067
5	Absolute alcohol	I	C	1		14.5	302
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
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
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
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
10	Acid dyes	I	B	45	i	5	2045
11	Acid oil including spent acid oil (Industrial Input)	I	B	67A	b	5	2067
12	Acids of all kinds other than those specified elsewhere in the Schedule.	I	B	1		5	2001
13	Aconitum-Hterrophyllyumwall -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
14	Activated Carbon filter (Water pollution control equipments)	I	B	104	(i)	5	2104
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
16	Adhesive solution	I	C	2		14.5	303
17	Adhesives other than those specified elsewhere in the schedule	I	C	2		14.5	303
18	Adhesives of all kinds	I	C	2		14.5	303
19	Adi Thanda (Goods manufactured by village Blacksmith and Adisaraku items)	IV	B	37	1	0	737
20	Adiramycin.Inj (Life saving drugs)	IV	B	52	15	0	752
21	Adosption system (Water pollution control equipments & Instrumentations)	I	B	104	(i) & (ii)	5	2104
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
23	Aerial, Antennas and Parts	I	B	68	8	5	2068
24	Aero Tiller for composting (Water pollution control equipments)	I	B	104	(i)	5	2104
25	After shave lotion	I	C	58		14.5	359
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
27	Agar-agar (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	IV	B	6		0	706
28	Agarbathi (Exempted By Notification - G.O.Ms.No.107-23.5.07) w.e.f 23.5.07	I	B	43		0	2043
29	Agricultural implements manually operated or animal driven as notified by the Government	IV	B	1(i)		0	701
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	B	1(ii)	ii	0	788
31	Aids and implements for differently abled persons as notified by the Government	IV	B	2		0	702
32	Air circulators	I	C	31		14.5	332

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
33	Air Compressor - w.e.f. 1.4.2015 (G.o.Ms.No. 45 dated 25.03.2015)	I	B	1-A		5	2156
34	Air conditioners	I	C	3	i	14.5	304
35	Air conditioning apparatus and instruments	I	C	3	i	14.5	304
36	Air Conditioning appliances	I	C	3	i	14.5	304
37	Air conditioning plants	I	C	3	i	14.5	304
38	Air coolers	I	C	3	i	14.5	304
39	Air flotation (Water pollution control equipments)	I	B	104	(i)	5	2104
40	Air guns and pellets used therewith	I	C	5	iii	14.5	306
41	Air refills and pellets used therewith	I	C	5	iii	14.5	306
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
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
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
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
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
47	Alfa Olefin	I	B	79		5	2079
48	Alginate (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	IV	B	6		0	706
49	Alizarine dyes	I	B	45	ii	5	2045
50	All Cooling appliances	I	C	3	i	14.5	304
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	B	49	2	0	749
52	All makes of country ploughs (Agricultural implements animal drawn)	IV	B	1(i)	II (1)	0	701
53	All metal castings	I	B	89	iii	5	2089
54	All other dyes.	I	B	45	xiii	5	2045
55	All other materials used in painting and varnishing	I	C	50	vii	14.5	351
56	All other non-soft boards	I	C	53		14.5	354
57	Almond	I	C	25		14.5	326
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
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
60	Alta	IV	B	50		0	750
61	Aluminium domestic utensils not operated by pressure and electricity	IV	B	3		0	703
62	Aluminium conductor steel reinforced (ACSR)	I	B	5		5	2005
63	Aluminium scraps	I	B	122		5	2122
64	Aluminium sink (extrusion) and composite panels	I	B	67A	c	5	2067
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
66	Ambar Charkha	IV	B	17		0	717
67	Ammoniated latex	I	B	119		5	2119
68	Ammunitions of all kinds	I	C	5		14.5	306

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
69	Andaa (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	34	0	737
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
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
72	Angle Brackets (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	2	0	737
73	Animal feed including supplement concentrates and additives	IV	B	5		0	705
74	Animal hair	IV	B	63		0	763
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
76	Aniseed other than those specified in the Fourth Schedule	I	B	130		5	2130
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
78	Anklet made of silver	IV	B	55		0	755
79	Anti-sprouting products	IV	B	38 -A	ii	0	791
80	Any other goods, not specified in any of the schedule	I	C	69		14.5	301
81	Any other tobacco products, not specified in any of the Schedule	II		13	(xiii)	30	425
82	Appalam	IV	B	4		0	704
83	Apparatus for making coffee under pressure, commonly known as espresso	I	C	4		14.5	305
84	Apparatus for obtaining duplicate copies -others	I	C	26		14.5	327
85	Apparatus, components,parts and accessories (Capital goods)	I	B	25	a,c	5	2025
86	Appliances, components,parts and accessories or Electrical installation (Capital goods)	I	B	25	a,c	5	2025
87	Apricots	I	C	25		14.5	326
88	Aquatic feed	IV	B	5		0	705
89	Arc or cinema carbons	I	C	17		14.5	318
90	Arecanut	I	B	6		5	2006
91	Arecanut powder	I	B	6		5	2006
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
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
94	Arms of all kinds	I	C	5		14.5	306
95	Arrack	IV	B	78		0	778
96	Article such as baskets, (products of palm industry)	IV	B	61	i	0	761
97	Articles and equipments for gymnastics	I	C	6		14.5	307
98	Articles made of Fibre glass other than those specifically mentioned in the schedule	I	C	33		14.5	334
99	Articles made of sea shells	IV	B	6		0	706
100	Artificial graphite,colloidal or semi colloidal 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
101	Artificial limbs and parts (Aids and implements for differently abled persons)	IV	B	2	3	0	702
102	Arukamanai (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	3	0	737
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	B	18		0	718

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
104	Asathioprine (Life saving drugs)	IV	B	52	5	0	752
105	Asbestos sheets and Products	I	C	7		14.5	308
106	Asphaltic roofing (other than those specified in the Fourth Schedule)incl.crog	I	B	22	a,d	5	2022
107	Astronomical instruments	I	C	10		14.5	311
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
109	Atta	I	B	149		5	2149
110	Attachment and parts of Tractor of all kinds	I	B	140	iv	5	2140
111	Attachment and parts of Trailor of Tractor of all kinds	I	B	140	iv	5	2140
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
113	Auto print time punching clocks	I	C	67		14.5	368
114	Autoclave for waste treatment (Water pollution control equipments)	I	B	104	(i)	5	2104
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	B	68	12	0	768
116	Aviation Gasoline	II		4		29	404
117	Aviation Turbine Fuel including jet fuel	II		5		29	405
118	Aviation Turbine Fuel sold to a Turbo-Prop Aircraft	II		5		4	405
119	Azathioprine. Tab (Life saving drugs)	IV	B	52	14	0	752
120	B Oc Incubator (Instrumentation)	I	B	104	(i) & (ii)	5	2104
121	Baby milk food	I	B	82		5	2082
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
123	Back grounds	I	C	60		14.5	361
124	Bacterial culture for agriculture purpose	IV	B	7		0	707
125	Badges (Sports goods)	I	B	131		5	2131
126	Bag filters (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104
127	Bagasse	IV	B	8		0	708
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
129	Bajji kattai (Goods manufactured by village Blacksmith and Adisaraku items)	IV	B	37	39	0	737
130	Bajra (pennisetum typhoideum L)- (Cerals)	I	B	41	(i)(v)	5	2041
131	Bakery products sold with brand name	I	C	8		14.5	309
132	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
133	Bamboo	I	B	9		5	2009
134	Bangles other than those made of precious metals	IV	B	9		0	709
135	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
136	Bark of plants	I	B	10		5	2010
137	Bases (dyes)	I	B	45	iii	5	2045
138	Basic chromium sulphate	I	B	11		5	2011
139	Basic dyes	I	B	45	iv	5	2045
140	Bath showers	I	C	56		14.5	357
141	Batten board or soft wall ceiling	I	C	53		14.5	354
142	Batteries and parts thereof	I	C	9		14.5	310
143	Bayonets	I	C	5	i	14.5	306
144	Bearings	I	B	12		5	2012
145	Beauty boxes	I	C	20		14.5	321
146	Bed Bolt (Goods manufactured by village Blacksmith and Adisaraku items)	IV	B	37	4	0	737
147	Bed Plough (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV	B	1(ii)	ii(13)	0	788

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148	Bed room lights burning on oil Parts and accessories including wicks and chimneys	IV	B	46		0	746
149	Bed sheet ,other than those specified in Fourth Schedule	I	B	14		5	2014
150	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
151	Beds made of cotton or silk cotton	I	B	13		5	2013
152	Bee Wax	I	B	60	ii	5	2060
153	Beedi - w.e.f. 12.7.11	I	C	9-A		14.5	370
154	Beedi leaves	I	B	15		5	2015
155	Beedi Tobacco -w.e.f. 12.7.11	I	C	9-A		14.5	370
156	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
157	Belt press (Water pollution control equipments)	I	B	104	(i)	5	2104
158	Beltings	I	B	16		5	2016
159	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
160	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
161	Betel leaves	IV	B	32		0	732
162	Betel nut	I	B	6		5	2006
163	Bidets	I	C	56		14.5	357
164	Big Galangal roots Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07)			21		0	518
165	Bindi	IV	B	50		0	750
166	Binocular Microscopes	I	C	10		14.5	311
167	Binoculars	I	C	10		14.5	311
168	Bio fertilizers	IV	B	38 -A	ii	0	791
169	Bio filter (Water pollution control equipments & Instrumentations)	I	B	104	(i)	5	2104
170	Biomass briquettes	I	B	17		5	2017
171	Bioxially oriented polyester film and PVC film (Industrial Input)	I	B	67A	f	5	2067
172	Bioxially oriented polypropylene film (Industrial Input)	I	B	67A	g	5	2067
173	Biscuits of all varieties sold with brand name	I	C	8		14.5	309
174	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
175	Bitumen	I	B	18		5	2018
176	Bituminous and coal tar blocks	I	C	50	iv	14.5	351
177	Bituminized water proof paper (Packing materials)	I	B	94		5	2094
178	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
179	Black boards	IV	B	81		0	781
180	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
181	Black stone	I	C	36	iv	14.5	337
182	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	B	10		0	710
183	Blasting gun powder	I	C	11		14.5	312
184	Bleach liquid (By Notiifcation G.O.Ms.No.68 dated 21.05.09) - w.e.f. 01.04.09	I	B	11		0	2011
185	Bleaching agents	I	C	20		14.5	321
186	Bleomycin (Life saving drugs)	IV	B	52	2	0	752
187	Block board	I	C	53		14.5	354

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
188	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
189	Blood Plasma	IV	B	45		0	745
190	Blown linseed oil	I	C	50	v	14.5	351
191	Blue	I	C	22	i	14.5	323
192	Blue metal	I	B	19		5	2019
193	Boats	I	B	125		5	2125
194	Bodies built on motor vehicles , components, spare parts and accessories thereof	I	C	49		14.5	350
195	Body deodorants	I	C	20		14.5	321
196	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
197	Boilers of all types	I	C	37		14.5	338
198	Boilers using agricultural waste as fuel but not including boilers using municipal waste only as fuel	I	C	37		14.5	338
199	Bolts	I	B	20		5	2020
200	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
201	Bone meal -(Exempted By Notification - G.O.Ms.No.107-23.5.07) w.e.f 23.5.07	I	B	21		0	2021
202	Books	IV	B	11		0	711
203	Braided cord	IV	B	61	iii	0	761
204	Braille books	IV	B	11		0	711
205	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
206	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
207	Bread (branded or otherwise) -(By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	12		0	712
208	Brick ballast(other than those specified in the Fourth Schedule) incl.crog	I	B	22	b,d	5	2022
209	Brick-bats (other than those specified in the Fourth Schedule) incl.crog	I	B	22	b,d	5	2022
210	Bricks of all kinds (other than those specified in the Fourth Schedule) including crog	I	B	22	a,d	5	2022
211	Brlay (Hordeum vulgae L) - (Cerals)	I	B	41	(i)(x)	5	2041
212	Broomsticks	IV	B	13		0	713
213	Brushes (products of palm industry)	IV	B	61	i	0	761
214	Bubble gum sold with brand name	I	C	19		14.5	320
215	Buckets made of iron and steel, plastic or other materials (except precious materials)	I	B	23		5	2023
216	Buckram and similar stiffened textile fabrics	IV	B	77A	7(i)	0	798
217	Bulbs for all motor vehicles	I	C	12		14.5	313
218	Bulldozers	I	C	13		14.5	314
219	Bullion, that is to say platinum in mass and uncoined, pure or alloy, and specie	I	A	1		1	101
220	Bullion, that is to say, gold in mass and uncoined, pure or alloy, and specie	I	A	1		1	101
221	Bullion, that is to say,Kora gold in mass and uncoined, pure or alloy, and specie	I	A	1		1	101
222	Bullion, that is to say,Palamarel silver in mass and uncoined, pure or alloy, and specie	I	A	1		1	101
223	Bullion, that is to say,silver in mass and uncoined, pure or alloy, and specie	I	A	1		1	101
224	Bun (branded or otherwise) (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	12		0	712
225	Bund Former (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV	B	1(ii)	ii(1)	0	788
226	Bura sugar	IV	B	61		0	761

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
227	Busulphan.Tab (Life saving drugs)	IV	B	52	24	0	752
228	Butter milk without any brand name	IV	B	21		0	721
229	Butter without any brand name	IV	B	21		0	721
230	Button cells	I	C	9		14.5	310
231	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
232	C Oc Apparatus(Instrumentation)	I	B	104	(ii)	5	2104
233	Cables for all motor vehicles	I	C	12		14.5	313
234	Cage Wheel (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV	B	1(ii)	ii(2)	0	788
235	Cakes sold with brand name	I	C	8		14.5	309
236	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
237	Calendar other than those specified in the Fourth Schedule.	I	B	105		5	2105
238	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
239	Candles	IV	B	14		0	714
240	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	B	14(a)		0	789
241	Capital goods as described in Section 2(11) of the Act.- others	I	B	25		5	2025
242	Car telephone (Transmission apparatus other than apparatus for radio or T.V. broadcastings)(Information Technology products)	I	B	68	6©	5	2068
243	Carbon black and acetylene black And other form of carbon including activated carbon (Industrial Input)	I	B	67A	i	5	2067
244	Carbon rods	I	C	9		14.5	310
245	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
246	Cardamom - Reduced to 2% -No. II (2) / CTR /143 (a-2) / 2015 , G.O.Ms.No.45 dated 25.03.2015) - w.e.f.1.4.2015					2	841
247	Cart driven by animals	IV	B	15		0	715
248	Cash chests	I	C	59		14.5	360
249	Cash or deed boxes	I	C	59		14.5	360
250	Cashew nuts fresh or dried, whether or not shelled or peeled	I	B	113		5	2113
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
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
253	Castor (Ricinus communis) - (Oil Seeds)	I	B	41	(vi) (vii)	5	2041
254	Castor Shelter (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV	B	1(ii)	ii(3)	0	788
255	Cathode ray osilloscopes (Information Technology products)	I	B	68	23 (a)	5	2068
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
257	Cattle feed	IV	B	5		0	705
258	Caulking compounds and other mastics	I	C	50	vi	14.5	351
259	CDs -& its Parts and accessories - w.e.f. 12.7.11	I	C	13-A	(e)	14.5	371
260	Cellular Telephone (Mobile Phone) - Reduced to 5% (By Notification G.o.Ms.No.45 dated 25.03.2015)	I	C	13-A	(a)	5	842

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
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
262	Cement and their substitutes	I	C	14		14.5	315
263	Cement based water paints	I	C	50	iii	14.5	351
264	Cement hollow blocks (other than those specified in the Fourth Schedule) incl.crog	I	B	22	b,d	5	2022
265	Cement products in combination with other materials not elsewhere mentioned in this schedule	I	C	7		14.5	308
266	Cement Products of all kinds	I	C	15		14.5	316
267	Cement tiles	I	C	15		14.5	316
268	Centrifugal pump sets for water handling and parts thereof	I	B	26		5	2026
269	Centrifugal latex	I	B	119		5	2119
270	Centrifuge (Water pollution control equipments)	I	B	104	(i)	5	2104
271	Ceramic Roofing tiles	I	C	36	i	14.5	337
272	Ceramic tiles	I	C	36	i	14.5	337
273	Ceramic Wall tiles	I	C	36	i	14.5	337
274	Chaff Cutter (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV	B	1(ii)	ii(4)	0	788
275	Chalk sticks	IV	B	74		0	774
276	Channel Former (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV	B	1(ii)	ii(5)	0	788
277	Charcoal	IV	B	16		0	716
278	Charkha	IV	B	17		0	717
279	Chassis of motor vehicles , components, spare pars and accessories thereof	I	C	49		14.5	350
280	Cheese sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051
281	Chemical fertilizers	IV	B	38 -A	i	0	790
282	Chemicals of all kinds other than those specified elsewhere in the Schedule.	I	B	1		5	2001
283	Chenille fabrics of wool	IV	B	77A	6(i)	0	797
284	Cheques, loose or in book form	IV	B	57		0	757
285	Cheroots	II		13	(iii)	30	415
286	Chewing gum sold with brand name	I	C	19		14.5	320
287	Chewing tobacco	II		13	(vii)	30	419
288	Chicory	I	B	30		5	2030
289	Children tri-cycles and carriages parts and accessories including tyres, tubes and flaps used therewith,	I	B	40		5	2040
290	Childrens' playground equipments	I	B	131		5	2131
291	Chillies Other than those specified in the Fourth Schedule	I	B	52		5	2052
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	B	18		0	718
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	B	18		0	718
294	Chinaware artcicles	I	C	16		14.5	317
295	Chips sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051
296	Chisel plough (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV	B	1(ii)	ii(13)	0	788
297	Chocolate sold with brand name	I	C	19		14.5	320
298	Chocolates sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051
299	Cigarettes	II		13	(iii)	30	415
300	Cigarillos of tobacco or of tobacco substitutes	II		13	(iii)	30	415
301	Cigars	II		13	(iii)	30	415
302	Cinema slides	I	C	17		14.5	318
303	Cinematographic equipments	I	C	17		14.5	318
304	Cinmeatogrphic lenses	I	C	17		14.5	318
305	cinnamon oil	I	C	20		14.5	321

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
306	Cisplatin.Inj (Life saving drugs)	IV	B	52	16	0	752
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
308	Clamps used in pump sets (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	5	0	737
309	Clay for manufacture of Bricks Exempted (By Notification G.O.No.107 - w.e.f.23.5.07)	I	B	28		0	2028
310	Clay, Ball clay	I	B	28		5	2028
311	Cleaning liquids	I	C	20		14.5	321
312	cleaning powder and liquids of all kinds	I	C	22	i	14.5	323
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
314	Clinker.	I	B	50		5	2050
315	Clocks	I	C	67		14.5	368
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
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	B	59		0	759
318	Cloth rags	I	B	122		5	2122
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
320	Coal ash of all kinds	I	B	50		5	2050
321	Coal tar	I	B	29		5	2029
322	Coal,including coke in all its forms, but excluding charcoal	I	B	41	(i-a)	5	2041
323	Coarse grains	IV	B	19		0	719
324	Coarse screen / micro screen (Satinless steel / mild steel) - (Water pollution control equipments)	I	B	104	(i)	5	2104
325	Cocoa pod and beans	I	B	30		5	2030
326	Coconut (ie., Copra excluding tender coconuts) (Cocos nucifera) (Oil seeds)	I	B	41	(vi) (viii)	5	2041
327	Coconut husk	IV	B	61	iv	0	761
328	Coconut leaves	IV	B	61	i	0	761
329	Coconut milk (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	77		0	777
330	Coconut milk powder (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	77		0	777
331	Coconut milk powder sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051
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
333	Coconut shell and its chips	IV	B	61	ii	0	761
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
335	Coconut thatches	IV	B	61	i	0	761
336	Coffee beans and seeds	I	B	30		5	2030
337	Coffee coolers	I	C	3	ii	14.5	304
338	Coffee roasting appliances (Electrical domestic and commercial appliances)	I	C	28		14.5	329
339	coir (excluding coir products)	IV	B	61	i	0	761
340	Coir dusts (excluding coir products)	IV	B	61	i	0	761
341	Coir fibre (excluding coir products)	IV	B	61	i	0	761
342	Coir husk (excluding coir products)	IV	B	61	i	0	761
343	Coir mattings	IV	B	41		0	741
344	Coir products excluding mattresses	I	B	31		5	2031
345	Cold storage equipments, components,parts and accessories(Capital goods)	I	B	25	b,c	5	2025
346	Collapsible gates	I	C	18		14.5	319

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
347	Colour - DATA / Graphic Display tubes, other than Picture tubes and parts (Colour) (Information Technology products)	I	B	68	15(a)	5	2068
348	Colour boxes and brushes used therein	I	B	32		5	2032
349	Colour pencils	IV	B	81		0	781
350	Coloured matches	I	C	35		14.5	336
351	Colours	I	C	50	ii	14.5	351
352	Combined harvesters , attachments and parts	I	B	140	iii,iv	5	2140
353	Combs	I	B	33		5	2033
354	Commodos	I	C	56		14.5	357
355	Communication equipments such as Private Branch Exchange (PBX)	I	B	34		5	2034
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
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
358	complexion rouge	I	C	20		14.5	321
359	Compressor of refrigerating equipments (Industrial Input)	I	B	67A	j	5	2067
360	Computer peripherals (Information Technology products)	I	B	68	22(a)	5	2068
361	Computer stationery	I	B	35		5	2035
362	Computer Systems - Parts and accessories (Information Technology products)	I	B	68	22(a)	5	2068
363	Computer systems (Information Technology products)	I	B	68	22 (a)	5	2068
364	Concrete mixture	I	C	14		14.5	315
365	Condenser for waste recovery (Water pollution control equipments & Instrumentations)	I	B	104	(ii)	5	2104
366	Condoms	IV	B	20		0	720
367	Conductivity Meter (Instrumentation)	I	B	104	(ii)	5	2104
368	Confectionery sold with brand name	I	C	19		14.5	320
369	Confectionery sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051
370	Conical measures	I	C	68	ii(b)	14.5	369
371	Contact lens	I	B	129		5	2129
372	Containers and vessels- vacuum flask	I	C	66		14.5	367
373	Continuous Ambulatory Peritoneal Dialysis (CAPD) fluids used for treatment in renal failure cases (Life saving drugs)	IV	B	52	29	0	752
374	Continuous Chemical Dosing Equipments (Water pollution control equipments)	I	B	104	(i) & (ii)	5	2104
375	Contraceptives	IV	B	20		0	720
376	Controlling systems	I	C	31		14.5	332
377	Cooking ranges (Electrical domestic and commercial appliances)	I	C	28		14.5	329
378	Copper - clad board or sheets	I	C	45		14.5	346
379	Copy books manufactured out of paper purchased from Registered dealers liable to pay under this Act	IV	B	55		0	755
380	Copy books other than those specified in the Fourth Schedule	I	B	132		5	2132
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
382	Cordless handset (Transmission apparatus other than apparatus for radio or T.V. broadcastings)(Information Technology products)	I	B	68	6(b)	5	2068
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	B	18		0	718
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	B	18		0	718
385	Cork - (Packing materials)	I	B	94		5	2094
386	Cork sheets - (Packing materials)	I	B	94		5	2094

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
387	Corriander Other than those specified in the Fourth Schedule	I	B	52		5	2052
388	Cosmetics	I	C	20		14.5	321
389	Cottage cheese	I	B	36		5	2036
390	Cotton or manmade fibres	IV	B	77A	6(i)	0	797
391	Cotton rope	IV	B	61	iii	0	761
392	Cotton seed husk	IV	B	61	iv	0	761
393	Cotton seeds (Gossypium Spp.) - (Oil seeds)	I	B	41	(vi) (iii)	5	2041
394	Cotton waste	I	B	37		5	2037
395	Cotton yarn, but not including cotton yarn waste:	I	B	41	(ii-b)	5	2041
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
397	Counter scales parts and accessories and weights used therewith	I	C	68	ii(a)	14.5	369
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
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
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
401	Crayons	I	B	32		5	2032
402	Crockery (other than those specified elsewhere in the schedule)	I	C	21		14.5	322
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	B	55	b	0	755
404	Crow bar (Agricultural implements manually operated)	IV	B	1(i)	I (1)	0	701
405	Crucibles	I	B	38		5	2038
406	Crude oil (ie) Crude petroleum oils/ obtained from Bituminous minerals	I	B	41	(ii-c)	5	2041
407	Crumb rubber	I	B	119		5	2119
408	Crutches (Aids and implements for differently abled persons)	IV	B	2	3	0	702
409	Cuddapah stone slabs	I	C	36	ii	14.5	337
410	Cultipacker (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV	B	1(ii)	ii(6)	0	788
411	Cultivator (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV	B	1(ii)	ii(7)	0	788
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
413	Cumin seed other than those specified in the Fourth Schedule	I	B	130		5	2130
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
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
416	Cups (sports goods)	I	B	131		5	2131
417	Cups made of plastic	I	B	39		5	2039
418	Cups made of paper	I	B	39		5	2039
419	Curd maker (Electrical domestic and commercial appliances)	I	C	28		14.5	329
420	Curd without any brand name	IV	B	21		0	721
421	curtain backgrounds	I	C	60		14.5	361
422	Cut tobacco	II		13	(xii)	30	424

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
423	Cutlery (other than those specified elsewhere in the schedule)	I	C	21		14.5	322
424	Cycle carriage for invalid persons (Aids and implements for differently abled persons)	IV	B	2	3	0	702
425	Cycle dynamo lights	I	B	40		5	2040
426	Cycle locks	I	B	40		5	2040
427	Cycle pumps	I	B	40		5	2040
428	Cycle rickshaw (without motor)	IV	B	22		0	722
429	Cycle Seat covers	I	B	40		5	2040
430	Cycles, bi-cycles parts and accessories including tyres, tubes and flaps used therewith	I	B	40		5	2040
431	Cyclones (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104
432	Cyclophosphamide.Inj (Life saving drugs)	IV	B	52	20	0	752
433	Cyclophosphamide.Tab (Life saving drugs)	IV	B	52	21	0	752
434	Cyclosporin (Life saving drugs)	IV	B	52	1	0	752
435	Cylindrical measures	I	C	68	ii(b)	14.5	369
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
437	Cystosine (Life saving drugs)	IV	B	52	3	0	752
438	Danazol.Cap (Life saving drugs)	IV	B	52	27	0	752
439	Date leaves	IV	B	61	i	0	761
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
441	DC Micromotors of an output not exceeding 37.5W and parts (Information Technology products)	I	B	68	25 (a), 26	5	2068
442	DC Micromotors of an output not exceeding 750 W and parts (Information Technology products)	I	B	68	25 (b), 26	5	2068
443	Deccan hemp fibre (excluding deccan hemp products)	IV	B	61	i	0	761
444	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
445	Decolam	I	C	45		14.5	346
446	Deep fat fryer (Electrical domestic and commercial appliances)	I	C	28		14.5	329
447	Deep freezers	I	C	3	ii	14.5	304
448	Defectives, rejects, cuttings or end pieces of any of the above categories	I	B	41	(iv) (xvi)	5	2041
449	Demineraliser for effluent treatment (Water pollution control equipments)	I	B	104		5	2104
450	Demodulators (Information Technology products)	I	B	68	7(b)	5	2068
451	Denatured Spirit	I	C	1		14.5	302
452	Deodorants	I	C	64		14.5	365
453	De-oiled cake	IV	B	5		0	705
454	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	B	66		0	766
455	De-oiled rice bran	IV	B	62		0	762
456	Desiccated coconut (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	77		0	777
457	Detectors (for grass) (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104
458	Detergents whether cakes, liquid or powder - (other than those specified else where in the schedule)	I	C	22	i	14.5	323
459	Detonators Caps	I	C	5	iii	14.5	306
460	Dhoop	I	B	43		5	2043
461	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
462	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
463	Diamine-Diphonyl Sylphone (DAPSONE).Tab	IV	B	52	13	0	752

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
464	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
465	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
466	Diary other than those specified in the Fourth Schedule.	I	B	105		5	2105
467	Didanosine (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV	B	52	30 (4)	0	752
468	Dies (Capital goods)	I	B	25	d	5	2025
469	Diesel engine , their spare parts	I	C	44		14.5	345
470	Diesel locomotive and parts and accessories thereof	I	C	23		14.5	324
471	Diffraction apparatus and mounding thereof	I	C	10		14.5	311
472	Diffuse of all types for supply of air, in liquid waste treatment (Water pollution control equipments)	I	B	104	(i)	5	2104
473	Digestors (Water pollution control equipments)	I	B	104	(i)	5	2104
474	Dill seeds - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07)			21		0	518
475	Diluents and thinners	I	C	50	v	14.5	351
476	Diodes, transistors and similar semi-conductor device	I	B	68	16	5	2068
477	Dippers	I	C	13		14.5	314
478	Dipping measures	I	C	68	ii(b)	14.5	369
479	Direct dyes	I	B	45	v	5	2045
480	Directly reconstituted milk	IV	B	31		0	731
481	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
482	Disc harrow (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV	B	1(ii)	ii(8)	0	788
483	Disc plough (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV	B	1(ii)	ii(13)	0	788
484	Discs, rings ,forgings and steel castings	I	B	41	(iv) (viii)	5	2041
485	Dish washer (Electrical domestic and commercial appliances)	I	C	28		14.5	329
486	Disinfectants -w.e.f.-28.05.2013	I	C	22	ii	14.5	372
487	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
488	Dissection boxes.	IV	B	81		0	781
489	Dissolved Air Flotation (Water pollution control equipments)	I	B	104	(i)	5	2104
490	Dolomite	I	B	93		5	2093
491	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
492	Door Chains (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	6	0	737
493	Door Jakki (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	7	0	737
494	Door Kundu (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	8	0	737
495	Door mats made of jute	I	B	42		5	2042
496	Door Pattas (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	9	0	737
497	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
498	Doors made of any materials other than those specified in the schedule	I	C	24		14.5	325

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
499	Dosai Chatti (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	10	0	737
500	Dosai kal (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	36	0	737
501	Double boiled linseed oil	I	C	50	v	14.5	351
502	Drag harrow (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV	B	1(ii)	ii(9)	0	788
503	Draught Beer -(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
504	Drawing boards and brushes used therein	I	B	32		5	2032
505	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
506	Dressed Hides & Skins	I	B	41	(iii)	5	2041
507	Drier (Electrical domestic and commercial appliances)	I	C	28		14.5	329
508	Drugs and medicines including vaccines	I	B	44		5	2044
509	Dry block rubber	I	B	119		5	2119
510	Dry cells	I	C	9		14.5	310
511	Dry crepe rubber	I	B	119		5	2119
512	Dry distempers	I	C	50	iii	14.5	351
513	Dry fish(other than branded, processed and packed items),	IV	B	54		0	754
514	Dry flower	I	B	10		5	2010
515	Dry fruits	I	C	25		14.5	326
516	Dry fruits nuts and kernals -other than those specified in the schedule	I	C	25		14.5	326
517	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
518	Dry leaves (manthara leaves, coconut thatches,)	IV	B	61	i	0	761
519	Dry Plant	I	B	10		5	2010
520	Dry ribbed sheets of RMA grades	I	B	119		5	2119
521	Dry Scrubber (Water pollution control equipments & Instrumentations)	I	B	104	(i)	5	2104
522	Ductile pipes	I	B	100		5	2100
523	Dumpers	I	C	13		14.5	314
524	Duplicating machines	I	C	26		14.5	327
525	Duplicators	I	C	26		14.5	327
526	Dusters	IV	B	81		0	781
527	DVDs -& its Parts and accessories - w.e.f. 12.7.11	I	C	13-A	(e)	14.5	371
528	Earth scrap all grades and qualities	I	B	119		5	2119
529	Earthen pot and pottery items	IV	B	23		0	723
530	Earthen tiles (other than those specified in the Fourth Schedule) incl.crog	I	B	22	a,d	5	2022
531	Earthmovers	I	C	13		14.5	314
532	Eau de cologne	I	C	20		14.5	321
533	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
534	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
535	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
536	Educational charts	IV	B	11		0	711
537	Efaviravir (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV	B	52	30 (6)	0	752
538	Eggs	IV	B	54		0	754
539	Electoral rolls	IV	B	24		0	724
540	Electric detonators	I	C	5	iii	14.5	306
541	Electric hair dryer (Electrical domestic and commercial appliances)	I	C	28		14.5	329

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
542	Electric hair removers (Electrical domestic and commercial appliances)	I	C	28		14.5	329
543	Electric iron (Electrical domestic and commercial appliances)	I	C	28		14.5	329
544	Electric kettle (Electrical domestic and commercial appliances)	I	C	28		14.5	329
545	Electric knife (Electrical domestic and commercial appliances)	I	C	28		14.5	329
546	Electric motor	I	C	27		14.5	328
547	Electric Storage batteries including containers, covers and plates	I	C	29		14.5	330
548	Electric time switches (Electrical domestic and commercial appliances)	I	C	28		14.5	329
549	Electrical apparatus for line telephony on telegraphy (Information Technology products)	I	B	68	29	5	2068
550	Electrical capacitors, fixed, variables and parts	I	B	68	10	5	2068
551	Electrical domestic and commercial appliances - other than those specified in the schedule	I	C	28		14.5	329
552	Electrical energy	IV	B	25		0	725
553	Electrical hearing aids (Aids and implements for differently abled persons)	IV	B	2	1	0	702
554	Electrical meters for digestors (Water pollution control equipments)	I	B	104	(ii)	5	2104
555	Electrical resistors (Information Technology products)	I	B	68	12	5	2068
556	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
557	Electrodes (G.O.Ms.No.47 dated 27.3.12-w.e.f. 1.4.2012)	I	B	46-A		5	2046
558	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
559	Electronic Games	I	C	30		14.5	331
560	Electronic calculators, parts and accessories (Information Technology products)	I	B	68	11,24	5	2068
561	Electronic devices - watches	I	C	67		14.5	368
562	Electronic diaries	I	B	68	22(b)	5	2068
563	Electronic integrated circuits and Micro-assemblies	I	B	68	17	5	2068
564	Electronic Private Automatic Branch Exchange (EPABX)	I	B	34		5	2034
565	Electronic toys and Games	I	C	30		14.5	331
566	Electronic typewriters, parts and accessories (Information Technology products)	I	B	68	1(b),24	5	2068
567	Electrostatic precipitators (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104
568	Elevators - whether operated by electricity, hydraulic power, mechanical power or steam	I	C	46		14.5	347
569	Ellu Mittai (Exempted By Notification - G.O.Ms.No.107-23.5.07) w.e.f 23.5.07	I	B	133		5	2133
570	Embroidery in the piece, in stripes or in motifs	IV	B	77A	6(v)	0	797
571	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
572	Emery clothes	I	C	50	vii	14.5	351
573	Enamels not otherwise specified in this schedule	I	C	50	i	14.5	351
574	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
575	Energy saving choolas	IV	B	26		0	726
576	Enlarges,plates an cloth required for use therewith (Cinematographic)	I	C	17		14.5	318
577	Enzymes of all kinds (Industrial Input)	I	B	67A	k	5	2067
578	Equipment (Capital goods)	I	B	25	a,c	5	2025
579	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

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
580	Ethambutol.Tab	IV	B	52	11	0	752
581	Etoposide.Inj (Life saving drugs)	IV	B	52	22	0	752
582	Evaporator (Water pollution control equipments)	I	B	104	I	5	2104
583	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
584	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
585	Excavators	I	C	13		14.5	314
586	Exercise book other than those specified in Fourth Schedule	I	B	47		5	2047
587	Expanded polystyrene of all kinds of mica	I	C	45		14.5	346
588	Explosives of all kinds	I	C	5		14.5	306
589	Exposed films (cinematographic)	I	C	17		14.5	318
590	Extrusions of non-ferrous metals such as aluminium, copper, and zinc.	I	B	89	iv	5	2089
591	Eye lashes	I	C	20		14.5	321
592	Eye liners	I	C	20		14.5	321
593	Fabric based paper - (Packing materials)	I	B	94		5	2094
594	Fabric filters (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104
595	Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks	IV	B	77A	7(iv)	0	798
596	Face packs	I	C	20		14.5	321
597	False ceiling or the like	I	C	50	vi	14.5	351
598	Fans	I	C	31		14.5	332
599	Fans manufactured out of palm leaves.	IV	B	61	i	0	761
600	Fare meters for all motor vehicles	I	C	12		14.5	313
601	Fasteners	I	B	20		5	2020
602	Fax machines	I	C	32		14.5	333
603	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
604	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
605	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
606	Fibre galss sheets	I	C	33		14.5	334
607	Fibre glass sleeves, fibre glass tapes, milinex paper lethoroid paper, empire cloth (Industrial Input)	I	B	67A	I	5	2067
608	Fibres waste other than those specified in the Fourth Schedule	I	B	49		5	2049
609	Fibres of all types other than those specified in the Fourth Schedule	I	B	49		5	2049
610	Figs	I	C	25		14.5	326
611	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
612	Film packs and plates	I	C	51		14.5	352
613	Film stips (cinematographic)	I	C	17		14.5	318
614	Filter head assembly (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104
615	Filter press (Water pollution control equipments)	I	B	104	(i)	5	2104
616	Filters (Fabric filters, bag filter, vacuum filters) (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104
617	Filtration units such as (pressure filter, activated carbon filter, reverse osmosis , micro filter) (Water pollution control equipments)	I	B	104	(i)	5	2104
618	Fine china clay	I	B	28		5	2028
619	Fire clay	I	B	28		5	2028
620	Fire fighting devices	I	C	34		14.5	335

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
621	Fire fighting equipments	I	C	34		14.5	335
622	Fire works	I	C	35		14.5	336
623	Firewood, excluding casurina and eucalyptus timber	IV	B	27		0	727
624	Fish (other than branded, processed and packed items) ,	IV	B	54		0	754
625	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
626	Fish seeds	IV	B	28		0	728
627	Fishing floats - w.e.f. 1.4.2015 (G.o.Ms.No. 45 dated 25.03.2015)	IV	B	28		0	728
628	Fishing hooks	IV	B	28		0	728
629	Fishing lamps - w.e.f. 1.4.2015 (G.o.Ms.No. 45 dated 25.03.2015)	IV	B	28		0	728
630	Fishing ropes - w.e.f. 1.4.2015 (G.o.Ms.No. 45 dated 25.03.2015)	IV	B	28		0	728
631	Fishing swivels - w.e.f. 1.4.2015 (G.o.Ms.No. 45 dated 25.03.2015)	IV	B	28		0	728
632	Fishnet	IV	B	28		0	728
633	Fishnet fabrics	IV	B	28		0	728
634	Fishnet twine - w.e.f. 1.4.2015 (G.o.Ms.No. 45 dated 25.03.2015)	IV	B	28		0	728
635	Flash light apparatus	I	C	51		14.5	352
636	Flattened or beaten rice	IV	B	62		0	762
637	Flavoured milk (Tinned, bottled or packed)	I	B	82		5	2082
638	Flavouring essence and synthetic food colour (Industrial Input)	I	B	67A	m	5	2067
639	Flint papers	I	C	50	vii	14.5	351
640	Floor and wall tiles of all varieties - others	I	C	36		14.5	337
641	Floor boards whether or not containing any other material other than wood	I	C	53	ii	14.5	354
642	Floor polishers (Electrical domestic and commercial appliances)	I	C	28		14.5	329
643	Flour, brokens and bran of kudraivalai (Product of millets)	IV	B	60		0	760
644	Flour, brokens and bran of milo (Product of millets)	IV	B	60		0	760
645	Flour, brokens and bran of ragi (Product of millets)	IV	B	60		0	760
646	Flour, brokens and bran of samai (Product of millets)	IV	B	60		0	760
647	Flour, brokens and bran of thinai (Product of millets)	IV	B	60		0	760
648	Flour, brokens and bran of cholam (Product of millets)	IV	B	60		0	760
649	Flour, brokens and bran of varagu (Product of millets)	IV	B	60		0	760
650	Flour,brokens and bran of cumbu (Product of millets)	IV	B	60		0	760
651	Fludized bed boilers	I	C	37		14.5	338
652	Flushing cisterns	I	C	56		14.5	357
653	Fly ash bricks(other than those specified in the Fourth Schedule)	I	B	22	a,d	5	2022
654	Fly ash other those specified in Fourth schedule	I	B	50		5	2050
655	Fly Ash sold to brick manufacturers	IV	B	29		0	729
656	Foods and food preparations and mixes sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051
657	Footwear with sale value less than two hundred rupees	IV	B	30		0	730
658	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
659	Forks	I	C	21		14.5	322
660	Formica	I	C	45		14.5	346

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
661	French polish	I	C	50	iv	14.5	351
662	Fresh flowers	IV	B	32		0	732
663	Fresh fruits	IV	B	33		0	733
664	Fresh milk	IV	B	31		0	731
665	Fresh plants	IV	B	32		0	732
666	Fresh vegetables	IV	B	33		0	733
667	Fried and roasted grams Other than those specified in the Fourth Schedule	I	B	52		5	2052
668	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	B	68		0	768
669	Fried groundnut kernel	I	B	53		5	2053
670	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
671	Frozen confectionery sold with brand name	I	C	19		14.5	320
672	Frozen desert sold with brand name	I	C	19		14.5	320
673	Fruit drink whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	2107
674	Fruit jam (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	2107
675	Fruit squash (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	2107
676	FruitJuice whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	2107
677	Frying pans (Electrical domestic and commercial appliances)	I	C	28		14.5	329
678	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
679	Fungicides and combinations thereof	IV	B	38-A	ii	0	791
680	Furnace oil	I	B	67A	n	5	2067
681	Furnaces of all types	I	C	37		14.5	338
682	Fuses and other blasting powder	I	C	5	iii	14.5	306
683	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
684	Gandhi Topi.	IV	B	17		0	717
685	Garlic	IV	B	34		0	734
686	Gas holding tanks for digestors (Water pollution control equipments)	I	B	104	(i)	5	2104
687	Gas meters parts and accessories thereof	I	C	68	i	14.5	369
688	Gas meters for digestors (Water pollution control equipments)	I	B	104	(i)	5	2104
689	Gas ovens - other than those mentioned in any of the schedule	I	C	38		14.5	339
690	Gas stoves - other than those mentioned in any of the Schedule	I	C	38		14.5	339
691	Gases of all kinds other than Liquefied Petroleum Gas	I	B	67A	p	5	2067
692	Gauze	IV	B	77A	6(iii)	0	797
693	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	B	35		0	735
694	Gelatin sticks	I	C	5	iii	14.5	306
695	Gelatine capsules (empty)	I	B	67A	o	5	2067
696	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
697	Generating sets	I	C	39		14.5	340
698	Generators	I	C	39		14.5	340

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
699	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
700	Geometry boxes	IV	B	81		0	781
701	Germicides - w.e.f. 28.05.2013	I	C	22	ii	14.5	372
702	Ghamellas or Santhu Chatti (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	11	0	737
703	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
704	Ginger	IV	B	34		0	734
705	Ginger grass oil	I	B	76	i	5	2076
706	Glass -other than those specified elsewhere in the schedule	I	C	41		14.5	342
707	Glass Beads and Glass marbles (Goligundu)	I	B	54		5	2054
708	Glass bottles whether old or used	I	B	55		5	2055
709	Glass frit and other glass in the form of powder, granules or flakes	I	B	67A	q	5	2067
710	Glassware -other than those specified elsewhere in the schedule	I	C	41		14.5	342
711	Glazed floor tiles	I	C	36	i	14.5	337
712	Glaziers putty	I	C	50	vi	14.5	351
713	Globe	IV	B	11		0	711
714	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
715	Glucose	I	B	56		5	2056
716	Glue	I	C	2		14.5	303
717	Gold and jewellery made of it and articles made of gold	I	A	2		1	102
718	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	B	36		0	736
719	Goods manufactured by village Blacksmith and Adisarakku items as notified by the Government	IV	B	37		0	737
720	Goods taken under customs bond for re-export after manufacturing or otherwise	IV	B	38		0	738
721	Grafting putty	I	C	50	vi	14.5	351
722	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	B	68	1	0	768
723	Granite blocks (rough or raw)	I	C	36	iii(a)	14.5	337
724	Granulated slag (slag sand) from manufacturing of iron or steel (Industrial Input)	I	B	67A	r	5	2067
725	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
726	Graph book other than those specified in Fourth Schedule	I	B	47		5	2047
727	Grass	IV	B	5		0	705
728	Green leaves	IV	B	32		0	732
729	Green manure seeds excluding oil seeds	IV	B	7		0	707
730	Green tea leaves	IV	B	32		0	732
731	Grills made of iron and steel	I	C	18		14.5	319
732	Grinder (Electrical domestic and commercial appliances)	I	C	28		14.5	329
733	Ground nut or Peanut (Arachis hypogaea)	I	B	41	(vi) (i)	5	2041
734	Groundnut shell	IV	B	61	ii	0	761
735	Groundnut Thresher (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV	B	1(ii)	ii(10)	0	788
736	Gum	I	C	2		14.5	303
737	Gum Benzoin in the form of tablets or sticks	IV	B	39		0	739
738	Gum Paste	I	C	2		14.5	303

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
739	Gum resin, gum arabica, gum gel and gum glue (Industrial Input)	I	B	67A	s	5	2067
740	Gum tapes	I	C	2		14.5	303
741	Gummed tapes	I	C	2		14.5	303
742	Gun Powder	I	C	5	iii	14.5	306
743	Gunny bags - (Packing materials)	I	B	94		5	2094
744	Gutkha	II		13	(ii)	30	414
745	Gymnena Sylvestra - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07)			21		0	518
746	Gypsum of all forms and descriptions -w.e.f - 28.05.2013	I	B	56 A		5	2154
747	Hair and body cleaning powders	I	B	58	iii	5	2058
748	Hair creams	I	C	20		14.5	321
749	Hair dyes	I	C	20		14.5	321
750	Hair oil	I	C	20		14.5	321
751	Hair removers	I	C	20		14.5	321
752	Hair sprayers	I	C	20		14.5	321
753	Hand carts	IV	B	15		0	715
754	Hand grenades	I	C	5	ii	14.5	306
755	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
756	Hand made Locks (By Notification G.O.Ms.No.47 dated 27.3.2012 - w.e.f. 01.04.2012)	IV	B	41-A		0	902
757	Hand made shampoos	I	B	58	iii	5	2058
758	Hand made soaps	I	B	58	iii	5	2058
759	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
760	Hand operated sprayers and dusters (Agricultural implements manually operated)	IV	B	1(i)	I (7)	0	701
761	Hand pumps	IV	B	42		0	742
762	Handicrafts	IV	B	40		0	740
763	Handicrafts made of jute	I	B	42		5	2042
764	Handloom fabrics	IV	B	17		0	717
765	Handloom made woven durries,	IV	B	41		0	741
766	Handlooms	IV	B	17		0	717
767	Handmade embroidery products	I	B	57	i	5	2057
768	Handmade laundry brightners of all its forms	I	B	57	iii	5	2057
769	Handmade Mittai (Exempted By Notification - G.O.Ms.No.107-23.5.07) w.e.f 23.5.07	I	B	133		5	2133
770	Handmade paper & Board	I	B	57	ii	5	2057
771	Handmade robin blue	I	B	57	iii	5	2057
772	Handmade safety matches	IV	B	43		0	743
773	Handmade Steel Trunk boxes	IV	B	41-B		0	786
774	Handmade tin containers	IV	B	41-C		0	787
775	Handmade ultramarine blue	I	B	57	iii	5	2057
776	Handmade washing blue	I	B	57	iii	5	2057
777	Handmademade woven durries,	IV	B	41		0	741
778	Handspun yarn	IV	B	17		0	717
779	Hank yarn	IV	B	44		0	744
780	Hard board	I	C	53		14.5	354
781	Hawai chappals and straps thereof other than those specified in the Fourth Schedule	I	B	84		5	2084
782	Hay	IV	B	5		0	705
783	HDPE/PP woven fabrics - (Packing materials)	I	B	94		5	2094
784	HDPE/PP circular strips - (Packing materials)	I	B	94		5	2094
785	HDPE/PP woven strips - (Packing materials)	I	B	94		5	2094
786	Headers and laterals with accessories for trickling filters (Water pollution control equipments)	I	B	104	(i)	5	2104
787	Headphones (Information Technology products)	I	B	68	2©	5	2068
788	Health fitness equipments	I	C	6		14.5	307
789	Hearing aid cords (Aids and implements for differently abled persons)	IV	B	2	1	0	702

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
790	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
791	Helmets (By Notification - G.O.Ms.No.48 dated 27.03.12) w.e.f. 01.04.2012	I	B	59		0	2059
792	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
793	Herbicides and combinations thereof	IV	B	38 -A	ii	0	791
794	Hessian based paper - (Packing materials)	I	B	94		5	2094
795	Hessian cloth - (Packing materials)	I	B	94		5	2094
796	High density polythene - (Packing materials)	I	B	94		5	2094
797	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
798	High voltage cables (Industrial cables)	I	B	66		5	2066
799	High volume sampler (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104
800	Hoists - whether operated by electricity, hydraulic power, mechanical power or steam	I	C	46		14.5	347
801	Hollow block bricks(other than those specified in the Fourth Schedule) incl.crog	I	B	22	b,d	5	2022
802	Homogenised or reconstituted tobacco	II		13	(vi)	30	418
803	Honey	I	B	60	i	5	2060
804	Hoodku tobacco	II		13	(iv)	30	416
805	Hookah tobacco	II		13	(iv)	30	416
806	Horns for all motor vehicles	I	C	12		14.5	313
807	Horse-shoe (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	40	0	737
808	Horse-shoe nails (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	40	0	737
809	Hose pipes	I	B	100		5	2100
810	Hosiery goods	I	B	61		5	2061
811	Hot food cabinet (Electrical domestic and commercial appliances)	I	C	28		14.5	329
812	Human blood including blood components	IV	B	45		0	745
813	Human hair	I	B	62	i	5	2062
814	Hurricane lights burning on oil Parts and accessories including wicks and chimneys	IV	B	46		0	746
815	Husk and bran of all pulses and grams (other than those specified in the Fourth Schedule)	I	B	63		5	2063
816	Husk and bran of all cereals (other than those specified in the Fourth Schedule)	I	B	63		5	2063
817	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
818	Ice	I	B	64		5	2064
819	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
820	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
821	Ice buckets or boxes	I	C	66		14.5	367
822	Ice cake sold with brand name	I	C	19		14.5	320
823	Ice candy sold with brand name	I	C	19		14.5	320
824	Ice creams sold with brand name	I	C	42		14.5	343
825	Ice creams sold without brand name	I	B	65		5	2065
826	Ice jelly sold with brand name	I	C	19		14.5	320
827	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
828	Ignifluid boilers	I	C	37		14.5	338
829	Igniters	I	C	5	iii	14.5	306
830	Imitation jewellery	I	B	7	b	5	2007
831	Imported sugars of all kinds- w.e.f. 1.11.2014 (G.O.Ms.No.82 dated 31.10.2014)	I	B	132 A		5	2155
832	Incinerator (Water pollution control equipments & Instrumentations)	I	B	104	(ii)	5	2104

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
833	Indian musical instruments	IV	B	47		0	747
834	Indigenous handmade musical instruments	IV	B	47		0	747
835	Indigenous raw silk	IV	B	73		0	773
836	Indigenous Sericulture products	IV	B	48		0	748
837	Indigenous silk yarn	IV	B	73		0	773
838	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
839	Indinavir (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV	B	52	30 (8)	0	752
840	indoor walls	I	C	50	vi	14.5	351
841	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
842	Industrial thermometers parts and accessories thereof	I	C	68	i	14.5	369
843	Industrial valves of all kinds and industrial fans (Industrial Input)	I	B	67A	t	5	2067
844	Information Technology products as notified by the Government - others	I	B	68		5	2068
845	INH.Tab (Life saving drugs)	IV	B	52	10	0	752
846	Insect repellent coils, mats, liquids and creams and	I	B	27	iii	5	2027
847	Insect killer devices including heating devices used with insect repellent mats	I	B	27	iv	5	2027
848	Insecticides and combinations thereof	IV	B	38 -A	ii	0	791
849	Instant coffee	I	C	43		14.5	344
850	Instant foods sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051
851	Instant Sambirani in the form of tablets or sticks	IV	B	39		0	739
852	Instant tea	I	C	43		14.5	344
853	Instrument panel clocks of all kinds parts and accessories thereof	I	C	67		14.5	368
854	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
855	Insulating varnish (Industrial Input)	I	B	67A	u	5	2067
856	Insulation board	I	C	53		14.5	354
857	Insulators	I	B	69		5	2069
858	Insulin of all Types By Notification G.O.Ms.No.47 dated 27.3.2012 - w.e.f. 01.04.2012)	IV	B	48-A		0	903
859	Intangible goods like copyright	I	B	70		5	2070
860	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
861	Internal combustion engine, their spare parts	I	C	44		14.5	345
862	Intra-ocular lenses (Aids and implements for differently abled persons)	IV	B	2	4	0	702
863	Ion Analyser (Instrumentation)	I	B	104	(ii)	5	2104
864	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
865	Iron karandi (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	30	0	737
866	Iron aduppu (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	29	0	737
867	Iron idiappa ural (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	31	0	737
868	Iron Koodai (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	35	0	737
869	Iron Muram (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	35	0	737

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
870	Iron murukku (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	31	0	737
871	Iron salladai (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	38	0	737
872	Iron vadai chatti (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	28	0	737
873	Iron water shifting cover (Agricultural implements animal drawn)	IV	B	1(i)	II (4)	0	701
874	Jaggery and gur including Jaggery powder	IV	B	48-B		0	782
875	Jamakalams	IV	B	41		0	741
876	Jarda	II		13	(ix)	30	421
877	Jari of all kinds -others	I	B	71		5	2071
878	Jatropha oil	IV	B	48-C		0	783
879	Jatropha seeds	IV	B	48-C		0	783
880	Jelly - (processed Vegetables/fruits)(whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	2107
881	Jelly filled cables (Industrial cables)	I	B	66		5	2066
882	Jewellery made of rolled gold and imitation gold	I	B	7	a	5	2007
883	Jigs and fixtures (Capital goods)	I	B	25	d	5	2025
884	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
885	Journals including maps	IV	B	11		0	711
886	Jowar or milo (Sorghum vulgare pers) - (Cerals)	I	B	41	(i)(iv)	5	2041
887	Jute	I	B	41	(v)	5	2041
888	Jute twine - (Packing materials)	I	B	94		5	2094
889	Kadalai Mittai ((Exempted By Notification - G.O.Ms.No.107-23.5.07) w.e.f 23.5.07	I	B	133		5	2133
890	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
891	kajal	IV	B	50		0	750
892	Kamalai Thoni (Agricultural implements animal drawn)	IV	B	1(i)	II (2)	0	701
893	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	B	68	9	0	768
894	Karanja, Pongam, Honga (Pongamia pinnata syn.P.Glabra) - (Oil seeds)	I	B	41	(vi) (xiii)	5	2041
895	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
896	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
897	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
898	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	B	55	b	0	755
899	Kasu Aani used in ploughs (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	17	0	737
900	Keels (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	12	0	737
901	Keels used in pump sets (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	13	0	737
902	Kerosene lamps (other than gas lights and petromax lights) Parts and accessories including wicks and chimneys	IV	B	46		0	746
903	Kerosene other than those sold through Public Distribution System	II		9		25	409

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
904	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
905	Kerosene sold through Public Distribution System	I	B	72		5	2072
906	Kerosene stoves Parts and accessories including wicks and chimneys	IV	B	46		0	746
907	Khadi garments / goods and made-ups as notified by the Government	IV	B	49		0	749
908	Khoya / khoa	I	B	73		5	2073
909	Kinatru Urulai (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	36	0	737
910	Knitting wool	I	B	74		5	2074
911	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
912	Knives (Agricultural implements manually operated)	IV	B	1(i)	I (4)	0	701
913	Kodon (Paspalum scrobicuclatum L) - (Cerals)	I	B	41	(i)(vii)	5	2041
914	Kokki Bolt (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	14	0	737
915	Kokum (Carcinia indica) - (Oil seeds)	I	B	41	(vi) (xvi)	5	2041
916	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	B	68	11	0	768
917	Kolu Aani (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	17	0	737
918	Kolu Pattai (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	16	0	737
919	Kolu Pattai used in tractor (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	15	0	737
920	Kondis (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	19	0	737
921	Koonthalam (Agricultural implements manually operated)	IV	B	1(i)	I (9)	0	701
922	Kora stone	I	C	36	iv	14.5	337
923	Korai grass and korai mats	IV	B	61	i	0	761
924	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
925	Kozhu (Agricultural implements manually operated)	IV	B	1(i)	I (8)	0	701
926	Kudams made of iron and steel, plastic or other materials (except precious materials)	I	B	23		5	2023
927	Kulfi sold with brand name	I	C	19		14.5	320
928	Kumizh sets (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	18	0	737
929	Kumkum	IV	B	50		0	750
930	Kusum ((Schleichera oleosa, syn.s..Trijuga) - (Oil seeds)	I	B	41	(vi) (xiv)	5	2041
931	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
932	Kutki (Panicum miliare L) - (Cerals)	I	B	41	(i)(ix)	5	2041
933	Kuzhavi (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	39	0	737
934	L Brackets (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	20	0	737
935	Laadam (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	41	0	737
936	Laadam aani (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	41	0	737
937	Laboratory equipments, components, parts and accessories(Capital goods)	I	B	25	b,c	5	2025
938	Laboratory note book, other than those specified in Fourth Schedule	I	B	47		5	2047

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
939	Lac	I	B	75		5	2075
940	Lace in the piece in stripes or in motifs of cotton or manmade fibres	IV	B	77A	6(iv)	0	797
941	Ladders made of any materials other than those specified in the schedule	I	C	24		14.5	325
942	Lamin board	I	C	53		14.5	354
943	Laminated board of sheet of all varieties and description	I	C	45		14.5	346
944	Lamivudine (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV	B	52	30 (2)	0	752
945	Lapping compound	I	C	2		14.5	303
946	Latex all grades and qualities	I	B	119		5	2119
947	Latex concentrate all grades and qualities	I	B	119		5	2119
948	Laurel oil	I	B	76	ii	5	2076
949	LCD Panels & its Parts and accessories w.e.f. 12.7.11	I	C	13-A	(d)	14.5	371
950	LDPE plastic bags for milk pouches - (Packing materials)	I	B	94		5	2094
951	LED (Light Emitting Diode) lamps of all kinds - w.e.f. 1.4.2015 (G.o.Ms.No. 45 dated 25.03.2015)	I	B	75-A		5	2157
952	LED Panels & its Parts and accessories - w.e.f. 12.7.11	I	C	13-A	(d)	14.5	371
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	B	68	7	0	768
954	Lemon grass oil	I	B	76	iii	5	2076
955	Lens cleaner	I	B	129		5	2129
956	Levellers (Agricultural implements animal drawn)	IV	B	1(i)	II (5)	0	701
957	Licenced software with complete Tamil version	IV	B	51		0	751
958	Life saving drugs as notified by the Government	IV	B	52		0	752
959	Lifts - whether operated by electricity, hydraulic power, mechanical power or steam	I	C	46		14.5	347
960	Light Diesel Oil	II		8		25	408
961	Light liquid paraffin of IP grade	I	B	44		5	2044
962	Light roofing sheets obtained by immersing paper mat in bitumen	I	B	77		5	2077
963	Lighting control reflectors	I	C	60		14.5	361
964	Lignite	I	B	78		5	2078
965	Lime	I	B	93		5	2093
966	Lime stone	I	B	93		5	2093
967	Linear alkyl benzene (LAB)	I	B	79		5	2079
968	Linseed (Linum usitatissimum) - (Oil seeds)	I	B	41	(vi) (vi)	5	2041
969	Lipsticks	I	C	20		14.5	321
970	Liquid Crystal devices, flat panel display devices and parts	I	B	68	21	5	2068
971	Liquid glucose dextrose syrup (non-medicinal) (Industrial Input)	I	B	67A	v	5	2067
972	Liquid M-Seal epoxy	I	C	2		14.5	303
973	Liquified Petroleum Gas for Domestic use	I	B	41	(v a)	5	2041
974	Livestock (other than race horses)	IV	B	54		0	754
975	Locker cabinets	I	C	59		14.5	360
976	Lussi without any brand name	IV	B	21		0	721
977	Machine made matches	I	C	47		14.5	348
978	Machinery, components, parts and accessories (Capital goods)	I	B	25	a,c	5	2025
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
980	Magnifying glasses	I	C	10		14.5	311
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
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
983	Maida	I	B	149		5	2149

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
984	Maize (Zea mays L) - (Cerals)	I	B	41	(i)(vi)	5	2041
985	Maize products	I	B	80		5	2080
986	Make up articles	I	C	20		14.5	321
987	Man-hole cover used in connection with drainage and sewage disposables	I	C	56		14.5	357
988	Marble boulders or lumps	I	C	36	v(a)	14.5	337
989	Marble chips	I	C	36		14.5	337
990	Marble dusts	I	C	36		14.5	337
991	Marble floor tiles	I	C	36		14.5	337
992	Marble slabs	I	C	36	v(b)	14.5	337
993	Marble wall tiles	I	C	36		14.5	337
994	Marine Engine , their spare parts	I	C	44		14.5	345
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
996	Masala powder or paste whether or not with oil or additives, sold without a brand name	IV	B	53		0	753
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
998	Massage apparatus (Electrical domestic and commercial appliances)	I	C	28		14.5	329
999	Master batches	I	B	102		5	2102
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	B	68	4	0	768
1001	Match wax	I	B	97		5	2097
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
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
1004	Mathu (Goods manufactured by village Blacksmith and Adisaraku items)	IV	B	37	39	0	737
1005	Mats, (products of palm industry)	IV	B	61	i	0	761
1006	Measuring tapes	I	C	68	ii(b)	14.5	369
1007	Meat(other than branded, processed and packed items) ,	IV	B	54		0	754
1008	Mechanical Flocculator (Water pollution control equipments)	I	B	104	(i)	5	2104
1009	Mechanical timers	I	C	67		14.5	368
1010	Mechanical times (Electrical domestic and commercial appliances)	I	C	28		14.5	329
1011	Mechanical water coolers	I	C	3	ii	14.5	304
1012	Medals (Sports goods)	I	B	131		5	2131
1013	Medical devices	I	B	81		5	2081
1014	Medical equipment	I	B	81		5	2081
1015	Medical implant	I	B	81		5	2081
1016	Medicated body powder and forms	I	C	20		14.5	321
1017	Medicated ointments produced under drugs licence	I	B	44		5	2044
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
1019	Mercury Analyser (Instrumentation)	I	B	104	(ii)	5	2104
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
1021	Metal scraps other than those falling under the declared goods	I	B	89	ii	5	2089
1022	Metallic jari yarn	I	B	71		5	2071
1023	Metallic plastic yarn	I	B	71		5	2071
1024	Metallic yarn	I	B	71		5	2071
1025	Meter scales	I	C	68	ii(b)	14.5	369

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1026	Methotrexate.inj (Life saving drugs)	IV	B	52	25	0	752
1027	Methotrexate.Tab (Life saving drugs)	IV	B	52	26	0	752
1028	Methyl alcohol	I	C	1		14.5	302
1029	Metric pouring measures	I	C	68	ii(b)	14.5	369
1030	Metti made of silver	IV	B	55		0	755
1031	Micro filter (Water pollution control equipments)	I	B	104	(i)	5	2104
1032	Micro nutrients	IV	B	38 -A	ii	0	791
1033	Microphones (Information Technology products)	I	B	68	2(a)	5	2068
1034	Microscopes	I	C	10		14.5	311
1035	Milk food (Tinned, bottled or packed)	I	B	82		5	2082
1036	Milk powder	I	B	82		5	2082
1037	Milk products (Tinned, bottled or packed)	I	B	82		5	2082
1038	Mill made hand kerchiefs	IV	B	76		0	776
1039	Minerals	I	B	93		5	2093
1040	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		0	518
1041	Mirrors of all kinds	I	C	48		14.5	349
1042	Mist eliminator (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104
1043	Mitomycin-C.Inj (Life saving drugs)	IV	B	52	18	0	752
1044	Mixed PVC stabilizer	I	B	83		5	2083
1045	Mixer (Electrical domestic and commercial appliances)	I	C	28		14.5	329
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	B	68	8	0	768
1047	Modifiers	I	C	60		14.5	361
1048	Moisturizers	I	C	20		14.5	321
1049	Molasses	II		10		30	410
1050	Monoblock pump sets for water handling and parts thereof	I	B	26		5	2026
1051	Monoculars	I	C	10		14.5	311
1052	Mookanam Kayiru Chains (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	21	0	737
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	B	68	3	0	768
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
1055	Mopeds , components, spare pars and accessories thereof	I	C	49		14.5	350
1056	Morinda Citrifolia- 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
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
1058	Mosaic powder	I	C	36		14.5	337
1059	Mosaic tiles	I	C	36		14.5	337
1060	Mosquito destroyers	I	B	27	iv	5	2027
1061	Mosquito nets of all kinds - Deleted - w.e.f. 1.4.2015 - (G.o.Ms.No. 45 dated 25.03.2015)	I	B	27	iv	5	2027
1062	Mosquito nets of all kinds -- w.e.f. 1.4.2015 (G.o.Ms.No. 45 dated 25.03.2015)	IV	B	55-A		0	905
1063	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	B	68	6	0	768
1064	Motor bodies built on chasis on motor vehicles , components, spare pars and accessories thereof	I	C	49		14.5	350
1065	Motor combinations , components, spare pars and accessories thereof	I	C	49		14.5	350
1066	Motor cycles , components, spare pars and accessories thereof	I	C	49		14.5	350

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1067	Motor engines , components, spare pars and accessories thereof	I	C	49		14.5	350
1068	Motor scooters , components, spare pars and accessories thereof	I	C	49		14.5	350
1069	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
1070	Motor vehicle, components, spare pars and accessories thereof	I	C	49		14.5	350
1071	Motor vessels , components, spare pars and accessories thereof	I	C	49		14.5	350
1072	Motor with reduction gear arrangements intended for clarifiers for liquid waste treatment (Water pollution control equipments)	I	B	104	(i)	5	2104
1073	Motorettes , components, spare pars and accessories thereof	I	C	49		14.5	350
1074	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
1075	Moulded plastic footwear thereof other than those specified in the Fourth Schedule	I	B	84		5	2084
1076	Moulds (Capital goods)	I	B	25	d	5	2025
1077	Mouth washers	I	C	64		14.5	365
1078	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
1079	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
1080	Multicrop Thresher (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV	B	1(ii)	ii(11)	0	788
1081	Multimedia speakers (Information Technology products)	I	B	68	2(b)	5	2068
1082	Municipal waste conversion devices for producing energy	IV	B	26		0	726
1083	Murukku.	I	B	133		5	2133
1084	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
1085	Nail polishers and varnishers	I	C	20		14.5	321
1086	Namakkati by religious institutions	IV	B	58		0	758
1087	Nano filter (Water pollution control equipments)	I	B	104	(i)	5	2104
1088	Napa Slabs (rough flooring stones)	I	B	85		5	2085
1089	Naptha (Industrial Input)	I	B	67A	x	5	2067
1090	Napthalene balls	I	B	86		5	2086
1091	Napthols (dyes)	I	B	45	vi	5	2045
1092	Narrow woven fabrics	IV	B	77A	6(vi)	0	797
1093	National flag	IV	B	56		0	756
1094	Nattuchakkari	IV	B	48-B		0	782
1095	Natural and synthetic drying oils	I	C	50	v	14.5	351
1096	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
1097	Neem oil cake	IV	B	55		0	755
1098	Neem, vepa (Azadirachta indica) - (Oil seeds)	I	B	41	(vi) (xi)	5	2041
1099	Neera	IV	B	78		0	778
1100	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
1101	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

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1102	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
1103	Nembu (Goods manufactured by village Blacksmith and Adisaraku items)	IV	B	37	22	0	737
1104	Netfinavir (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV	B	52	30 (7)	0	752
1105	Neutral spirit	I	C	1		14.5	302
1106	Nevirapine (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV	B	52	30 (5)	0	752
1107	Newars	I	B	87		5	2087
1108	Newsprint	I	B	96		5	2096
1109	Nigar seeds (Guizotia abyssinica) - (Oil seeds)	I	B	41	(vi) (x)	5	2041
1110	Nitroglycerine (Life saving drugs)	IV	B	52	6	0	752
1111	Noble metals (iridium, osmium, palladium, rhodium and ruthenium) and jewellery made of it	I	A	2		1	102
1112	Noise Meter (Instrumentation)	I	B	104	(ii)	5	2104
1113	Non electronic voltage stabilizers	I	C	39		14.5	340
1114	Non mechanized boats used by fishermen	I	B	90		5	2090
1115	Non refractory surfacing preparation for fecades	I	C	50	vi	14.5	351
1116	Non-alcoholic beverages sold without a brand name	I	B	88		5	2088
1117	Non-ferrous metal and alloys	I	B	89	i	5	2089
1118	Non-ferrous metal scraps -others (other than those specified elsewhere in the Schedule)	I	B	122		5	2122
1119	Non-ferrous scraps (other than those specified elsewhere in the Schedule)	I	B	122		5	2122
1120	Non-judicial stamp papers sold by Government Treasuries or vendors	IV	B	57		0	757
1121	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
1122	Nuts	I	B	20		5	2020
1123	Nylon dyes	I	B	45	vii	5	2045
1124	Oats (Exempted By Notification - G.O.Ms.No.48 dated 27.03.12) w.e.f. 01.04.2012	I	B	91		0	2091
1125	Oil bound distempers	I	C	50	iii	14.5	351
1126	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
1127	Oil cakes sale by any dealer whose total turnover on the sales of these goods does not exceed rupees five crores per year	IV	B	66		0	766
1128	Oil colours in cakes or in liquid forms and brushes used therein	I	B	32		5	2032
1129	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
1130	Oil skimmer (Water pollution control equipments)	I	B	104	(i)	5	2104
1131	Old copper vessel whether worn out or beaten	I	B	122		5	2122
1132	Old stainless steel vessel whether worn out or beaten	I	B	122		5	2122
1133	Old brass vessel whether worn out or beaten	I	B	122		5	2122
1134	Oothu kuzhal (Goods manufactured by village Blacksmith and Adisaraku items)	IV	B	37	32	0	737
1135	Opera glasses	I	C	10		14.5	311
1136	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
1137	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
1138	Optical fibres (Industrial cables)	I	B	66		5	2066
1139	Optical lenses other than lenses for spectacles	I	C	10		14.5	311
1140	Optical whitening agents	I	B	45	viii	5	2045
1141	Ores	I	B	93		5	2093

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1142	Organic manure	IV	B	7		0	707
1143	Orthotics (Aids and implements for differently abled persons)	IV	B	2	5	0	702
1144	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
1145	Other textile made ups	I	B	14		5	2014
1146	Other aquatic products (other than branded, processed and packed items)	IV	B	54		0	754
1147	Other articles made of marbles	I	C	36		14.5	337
1148	Other Dentrifrices	I	C	64		14.5	365
1149	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
1150	Other mechanical explosives	I	C	11		14.5	312
1151	Other optical telescope	I	C	10		14.5	311
1152	Other packing materials notified by the Government in this behalf	I	B	94		5	2094
1153	Other software on disc or on CD ROM (Information Technology products)	I	B	68	5© (i)	5	2068
1154	Other software on floppy disc or cartridge tape (Information Technology products)	I	B	68	5© (ii)	5	2068
1155	Other software on other media (Information Technology products)	I	B	68	5© (iii)	5	2068
1156	Other transmission apparatus other than apparatus for radio or T.V. broadcastings (Information Technology products)	I	B	68	6(h)	5	2068
1157	Other water vessels	I	B	125		5	2125
1158	Ovens (Electrical domestic and commercial appliances)	I	C	28		14.5	329
1159	Over-head projectors	I	C	17		14.5	318
1160	Packaged tender coconut water (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	77		0	777
1161	Packed bed column / towers for effluent treatment (Water pollution control equipments)	I	B	104	(i)	5	2104
1162	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
1163	Packed pickles weighing below 50 grams	IV	B	55		0	755
1164	Packing cases	I	B	94		5	2094
1165	Paddles (Water pollution control equipments)	I	B	104	(i)	5	2104
1166	Paddy	IV	B	19		0	719
1167	Paddy Combine Harvester (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV	B	1(ii)	ii(12)	0	788
1168	Paddy husk	IV	B	61	iv	0	761
1169	Paddy Transplanter (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV	B	1(ii)	ii(13)	0	788
1170	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
1171	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
1172	Paint removers	I	C	50	vii	14.5	351
1173	Painters fillings	I	C	50	vi	14.5	351
1174	Painting boxes and brushes used therein	I	B	32		5	2032
1175	Painting water colours and brushes used there in	I	B	32		5	2032
1176	Paints not otherwise specified in this schedule	I	C	50	I	14.5	351
1177	Palm fatty acid	I	B	95		5	2095
1178	Palm jaggery	IV	B	61		0	761
1179	Palmyra rafters used as beams in huts and small houses			iii		0	525
1180	Palmyrah fibres and stalks	IV	B	61	i	0	761

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1181	Palmyrah sugar	IV	B	14(a)		0	789
1182	Palmyrah sugarcanday	IV	B	61		0	761
1183	Pan masala	II		13	(ii)	30	414
1184	Panchamirtam sold by any dealer (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	IV	B	58		0	758
1185	Paneer	I	B	82		5	2082
1186	Paper bags (whether printed or not) (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	59		0	759
1187	Paper board	I	B	96		5	2096
1188	Paper cones and paper tubes (Industrial Input)	I	B	67A	aa	5	2067
1189	Paper envelopes (whether printed or not) (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	59		0	759
1190	Paper of all sorts	I	B	96		5	2096
1191	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
1192	Pappad	IV	B	4		0	704
1193	Paraffin wax of all grade standards other than food grade standard	I	B	97		5	2097
1194	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	B	68		0	768
1195	Parched paddy or rice coated with sugar or gur	IV	B	62		0	762
1196	Parched rice	IV	B	62		0	762
1197	Part and accessories of Sanitary equipments	I	C	56		14.5	357
1198	Partially machine made safety matches.	IV	B	43		0	743
1199	Particle analyser (SO2, CO, Nox, Sox, hydrocarbons, chlorine, fluorine, etc.,) (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104
1200	Particle board	I	C	53		14.5	354
1201	Partitions made of any materials other than those specified in the schedule	I	C	24		14.5	325
1202	Parts of Transmission apparatus other than apparatus for radio or T.V. broadcasting	I	B	68	6(i)	5	2068
1203	Parts an accessories of Bulldozer,Dumpers,excavatores etc.,	I	C	13		14.5	314
1204	Parts an accessories ofWater cooler cum heater units	I	C	3	iv	14.5	304
1205	Parts and accessories - Cinematographic equipments	I	C	17		14.5	318
1206	Parts and accessories -Electric motor	I	C	27		14.5	328
1207	Parts and accessories excluding batteries, tyres,tubes and flaps of higher number of wheelers	I	C	12		14.5	313
1208	Parts and accessories excluding batteries, tyres,tubes and flaps of three wheelers	I	C	12		14.5	313
1209	Parts and accessories excluding batteries, tyres,tubes and flaps of two wheelers	I	C	12		14.5	313
1210	Parts and accessories of Refrigerators	I	C	3	iv	14.5	304
1211	Parts and accessories of Air Conditioner	I	C	3	iv	14.5	304
1212	Parts and accessories of Diesel locomotive	I	C	23		14.5	324
1213	Parts and accessories of Duplicating machine,Photocopying machine etc	I	C	26		14.5	327
1214	Parts and accessories of Fax machines	I	C	32		14.5	333
1215	Parts and accessories of Motor vehicle,Motor cycle,Motor scooters etc	I	C	49		14.5	350
1216	Parts and accessories of Television	I	C	62		14.5	363
1217	Parts and accessories of Watches, clock etc	I	C	67		14.5	368
1218	Parts and fittings of Hand pumps	IV	B	42		0	742
1219	Parts of footwear (including upper), reprocessed sole (Industrial Input)	I	B	67A	ab	5	2067
1220	Parts of Oil Engine, Diesel engine etc	I	C	44		14.5	345
1221	Paste - (processed Vegetables/fruits) (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	2107
1222	Pasteurised milk	IV	B	31		0	731

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1223	Pastries sold with brand name	I	C	8		14.5	309
1224	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
1225	Patent	I	B	70		5	2070
1226	Pathira kuradu (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	32	0	737
1227	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
1228	Pavement blocks excluding cement jolleys, doors, window frames made of RCC and Rcc pipes	I	C	15		14.5	316
1229	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
1230	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	B	67		0	767
1231	Peas Other than those specified in the Fourth Schedule	I	B	52		5	2052
1232	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	B	67		0	767
1233	Peas dhall Other than those specified in the Fourth Schedule	I	B	52		5	2052
1234	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
1235	Pencils	IV	B	81		0	781
1236	Pens, ballpoint pens, refills	IV	B	81		0	781
1237	Pentoxifyline (Life saving drugs)	IV	B	52	7	0	752
1238	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
1239	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
1240	Perambulators iand tyres, tubes and flaps used therewith	I	B	98		5	2098
1241	Perfumes	I	C	20		14.5	321
1242	Periodicals including maps	IV	B	11		0	711
1243	Permanent magnets and articles (Information Technology products)	I	B	68	28	5	2068
1244	Personal samplers (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104
1245	Pesticides and combinations thereof	IV	B	38 -A	ii	0	791
1246	Petrol with or without additives	II		6		27	406
1247	Petromax lights	I	B	99		5	2099
1248	PH Meter and Recorder (Instrumentation)	I	B	104	(ii)	5	2104
1249	Phenol (Industrial Input)	I	B	67A	ac	5	2067
1250	Photo albums	I	C	51		14.5	352
1251	Photo blocks	I	C	51		14.5	352
1252	Photo copying machines	I	C	26		14.5	327
1253	Photo frames	I	C	51		14.5	352
1254	Photo mounts	I	C	51		14.5	352
1255	Photographic cameras	I	C	51		14.5	352
1256	Photographic enlargers	I	C	51		14.5	352
1257	Photographic films	I	C	51		14.5	352
1258	Photographis lenses	I	C	51		14.5	352
1259	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

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1260	Phyllanthus Maderas Patensis- 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
1261	Pickles sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051
1262	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
1263	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
1264	Pigments including water pigment and leather finishes (Industrial Input)	I	B	67A	ad(i)	5	2067
1265	Pile fabrics, including 'Long pile' fabrics and terry fabrics, knitted or crocheted.	IV	B	77A	8	0	799
1266	Pile layers	I	C	13		14.5	314
1267	Pillow cover	I	B	14		5	2014
1268	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
1269	Pillows made of cotton or silk cotton	I	B	13		5	2013
1270	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
1271	Pipes, tubes and its fittings of all varieties -others	I	B	100		5	2100
1272	Pippa 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
1273	Pistha	I	C	25		14.5	326
1274	Pistols	I	C	5	i	14.5	306
1275	Pitet tube (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104
1276	Pizza bread	I	B	101		5	2101
1277	Plant nutrients	IV	B	38 -A	ii	0	791
1278	Plant, components,parts and accessories (Capital goods)	I	B	25	a,c	5	2025
1279	Plantain leaves	IV	B	32		0	732
1280	Plant-growth promoters	IV	B	38 -A	ii	0	791
1281	Plaster of paris	I	C	52		14.5	353
1282	Plastic bags - (Packing materials)	I	B	94		5	2094
1283	Plastic dyes	I	B	45	ix	5	2045
1284	Plastic emulsion paints	I	C	50	iii	14.5	351
1285	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
1286	Plastic granules	I	B	102		5	2102
1287	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
1288	Plastic powder	I	B	102		5	2102
1289	Plastic raw materials	I	B	103		5	2103
1290	Plastic scraps	I	B	102		5	2102
1291	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
1292	Plates made of plastic	I	B	39		5	2039
1293	Plates made of paper	I	B	39		5	2039
1294	Plates both plain and chequered in all qualities	I	B	41	(iv) (vii)	5	2041
1295	Platform scales parts and accessories and weights used therewith	I	C	68	ii(a)	14.5	369
1296	Platinum and jewellery made of it	I	A	2		1	102
1297	Plough (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV	B	1(ii)	ii(13)	0	788

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1298	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
1299	Plywood	I	C	53		14.5	354
1300	Polish removers	I	C	20		14.5	321
1301	Polished granite slabs including Tomb,monumnet and head stone	I	C	36	iii(b)	14.5	337
1302	Pollution control equipments as notified by the Government	I	B	104	(i)	5	2104
1303	Pollution control equipments as notified by the Government -others	I	B	104		5	2104
1304	Pollution Control equipments, components,parts and accessories(Capital goods)	I	B	25	b,c	5	2025
1305	Polyester film yarn	I	B	71		5	2071
1306	Polythene and Hessian based paper - (Packing materials)	I	B	94		5	2094
1307	Polythene bags - (Packing materials)	I	B	94		5	2094
1308	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
1309	Poori Palagai (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	39	0	737
1310	Popcorn sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051
1311	Porcelain ware articles	I	C	16		14.5	317
1312	Pori Urundai (Exempted by Notification - GO. No. 107 - w.e.f.23.5.07)	I	B	133		5	2133
1313	Postal items like envelope, post card, etc. sold by Government	IV	B	57		0	757
1314	Potatoes	IV	B	33		0	733
1315	Poultry	IV	B	54		0	754
1316	Poultry feed	IV	B	5		0	705
1317	Power factors of all kinds	I	C	54		14.5	355
1318	Power tillers, attachments and parts	I	B	140	iii,iv	5	2140
1319	Power Weeder (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV	B	1(ii)	ii(14)	0	788
1320	Prasadam sold by any dealer (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	IV	B	58		0	758
1321	Prawn (other than branded, processed and packed items)	IV	B	54		0	754
1322	Prawn / shrimp seeds	IV	B	28		0	728
1323	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
1324	Preparations containing chewing tobacco	II		13	(viii)	30	420
1325	Prepared painting canvas	IV	B	77A	7(i)	0	798
1326	Prepared unrecorded media for sound recording (Information Technology products)	I	B	68	4	5	2068
1327	Pressure cookers / pans except utensils made of precious metals	I	B	4		5	2004
1328	Pressure filter (Water pollution control equipments)	I	B	104	(i)	5	2104
1329	Pressure gauges (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104
1330	Prickly heat powder	I	C	20		14.5	321
1331	Primers of all kinds (Industrial Input)	I	B	67A	ad(iv)	5	2067
1332	Printed circuits (Information Technology products)	I	B	68	13	5	2068
1333	Printed material other than those specified in the Fourth Schedule.	I	B	105		5	2105
1334	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
1335	Printing rollers, reducers blanket wash / roller wash and rectarders pre sensitized platae and thermal plate used in printing industry. (Industrial Input)	I	B	67A	ae	5	2067

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1336	Processed vegetables (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	2107
1337	Processed fish	I	B	108		5	2108
1338	Processed poultry	I	B	108		5	2108
1339	Processed fruit (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	2107
1340	Processed meat	I	B	108		5	2108
1341	Products of lime	I	B	93		5	2093
1342	Products of millets	IV	B	60		0	760
1343	Products of mixture of rubber	I	C	61		14.5	362
1344	Products of palm industry other than those listed in the First Schedule	IV	B	61	I	0	761
1345	Projectors	I	C	17		14.5	318
1346	Prosthetics (Aids and implements for differently abled persons)	IV	B	2	3	0	702
1347	Puffed rice	IV	B	62		0	762
1348	Pulichakeerai rope	IV	B	61	iii	0	761
1349	Pulp of wood	I	B	109		5	2109
1350	Pulp of Bagasse	I	B	109		5	2109
1351	Pulp of bamboo	I	B	109		5	2109
1352	Pulp of paper	I	B	109		5	2109
1353	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	B	68		0	768
1354	Pulses and grams other than those specified elsewhere in the Schedule	I	B	110		5	2110
1355	Pump sets upto 10 hp and their parts thereof - w.e.f. 1.4.2015 (G.o.Ms.No. 45 dated 25.03.2015)	I	B	26	b	5	2026
1356	Punna , Undi (Calophyllum inophyllum) - (Oil seeds)	I	B	41	(vi) (xv)	5	2041
1357	Push chairs for babies (Perambulators)	I	B	98		5	2098
1358	PVC sheets - Plastic sheets (Industrial Input)	I	B	67A	z	5	2067
1359	PVC pipes	I	B	100		5	2100
1360	PVC resin and compound of all forms and kinds (Industrial Input)	I	B	67A	y	5	2067
1361	Pyrazinamide.Tab	IV	B	52	12	0	752
1362	Quality Control equipments, components,parts and accessories(Capital goods)	I	B	25	b,c	5	2025
1363	Quenching oil, mineral oils excluding crude oil (Industrial Input)	I	B	67A	w	5	2067
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
1365	Quilts made of cotton or silk cotton	I	B	13		5	2013
1366	Quinine and its products	I	B	111		5	2111
1367	Racker arms (Water pollution control equipments)	I	B	104	(i)	5	2104
1368	Radial arms and accessories for trickling filters (Water pollution control equipments)	I	B	104	(i)	5	2104
1369	Radiant yarn	I	B	71		5	2071
1370	Radio Pagers (Information Technology products)	I	B	68	7(a)	5	2068
1371	Radio communication receivers - others (Information Technology products)	I	B	68	7©	5	2068
1372	Ragi (Eleusine Coracana Gaetrn) - (Cerals)	I	B	41	(i)(vii)	5	2041
1373	Railway coaches and parts thereof	I	B	112		5	2112
1374	Railway engines and parts thereof	I	B	112		5	2112
1375	Railway wagons and parts thereof	I	B	112		5	2112
1376	Ramachom oil	I	C	20		14.5	321
1377	Rapeseed and Mustard - (Oil seeds)	I	B	41	(vi) (v)	5	2041
1378	Rat traps (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	37	0	737
1379	Rava (sooji)	I	B	149		5	2149
1380	Raw Cashew	I	B	113		5	2113

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1381	Raw Hides and skins	I	B	41	(iii)	5	2041
1382	Raw rubber all grades and qualities	I	B	119		5	2119
1383	Raw silk	IV	B	73		0	773
1384	Raw silk imported from abroad	I	B	114		5	2114
1385	Raw Silk yarn imported from abroad	I	B	114		5	2114
1386	Raw wool	IV	B	63		0	763
1387	Razor blades	I	C	58		14.5	359
1388	Razor cartridge	I	C	58		14.5	359
1389	RDX	I	C	5	iii	14.5	306
1390	Reactive dyes	I	B	45	x	5	2045
1391	Reading books	IV	B	11		0	711
1392	Ready to use flour pastes	I	B	116		5	2116
1393	Readymade garments	I	B	115		5	2115
1394	Readymade garments and made-ups manufactured and sold by institutions affiliated to Khadi and Village Industries Board	IV	B	49	1	0	749
1395	Recorded and Pre-recorded DVDs and CDs	I	B	68	5d	5	2068
1396	Rectified Spirit	I	C	1		14.5	302
1397	Red gravel	I	B	118		5	2118
1398	Red earth	I	B	118		5	2118
1399	Red Palm (Elaeis guinensis) - (Oil seeds)	I	B	41	(vi) (xix)	5	2041
1400	Refactors (Capital goods)	I	B	25	e	5	2025
1401	Refills for flasks	I	C	66		14.5	367
1402	Refined Vegetable oils (G.O.Ms.No.47 dated 27.3.12- w.e.f. 1.4.2012)	I	B	145	(i)	5	2145
1403	Refractory bricks (other than those specified in the Fourth Schedule) incl crog	I	B	22	a,d	5	2022
1404	Refractory materials (Capital goods)	I	B	25	e	5	2025
1405	Refractory monolithic incl. Crog	I	B	22	a,d	5	2022
1406	Refrigerating applicanes and equipments of all kinds	I	C	3	ii	14.5	304
1407	Refrigeration plants	I	C	3	ii	14.5	304
1408	Refrigeratos	I	C	3	ii	14.5	304
1409	Regulators not specified elsewhere	I	C	31		14.5	332
1410	Renewable energy devices and spare parts other than those specified in the Fourth Schedule.	I	B	117		5	2117
1411	REP licence.	I	B	70		5	2070
1412	Reprographic copiers	I	C	26		14.5	327
1413	Resin (Adhesive)	I	C	2		14.5	303
1414	Resin cements	I	C	50	vi	14.5	351
1415	Resins, wood resin and ester gums (Industrial Input)	I	B	67A	af	5	2067
1416	Retonavir (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV	B	52	30 (10)	0	752
1417	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
1418	Reverse Osmosis filter (Water pollution control equipments)	I	B	104	(i)	5	2104
1419	Revolvers	I	C	5	i	14.5	306
1420	Rice cooker (Electrical domestic and commercial appliances)	I	C	28		14.5	329
1421	Rice flour	IV	B	62		0	762
1422	Rice including broken rice	IV	B	19		0	719
1423	Ridger (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV	B	1(ii)	ii(15)	0	788
1424	Rifampicin.cap & Tab (Life saving drugs)	IV	B	52	9	0	752
1425	Rifles	I	C	5	i	14.5	306
1426	River grit	I	B	118		5	2118
1427	River sand	I	B	118		5	2118
1428	Rodenticides and combinations thereof	IV	B	38 -A	ii	0	791
1429	Rolling shutters whether operated manually, mechancially and electrically and their parts	I	C	18		14.5	319
1430	Roneo machines	I	C	26		14.5	327
1431	Room Coolers	I	C	3	ii	14.5	304

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1432	Rotary hoes (Agricultural implements manually operated)	IV	B	1(i)	I (5)	0	701
1433	Rotary screen / comminutor (Stainless / detritor) (Water pollution control equipments)	I	B	104	(i)	5	2104
1434	Rotavator (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV	B	1(ii)	ii(16)	0	788
1435	Roti maker (Electrical domestic and commercial appliances)	I	C	28		14.5	329
1436	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
1437	Rubber all grades and qualities	I	B	119		5	2119
1438	Rubber balloons	IV	B	64		0	764
1439	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
1440	Rubber play balls	IV	B	64		0	764
1441	Rubberised textile fabrics (By Notification G.O.Ms.No.36 dated 1.4.08 - w.e.f 1.4.08)	IV	B	64A		0	784
1442	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
1443	Rupee note, when sold to the Reserve Bank of India	IV	B	57		0	757
1444	Rusk (branded or otherwise) (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	12		0	712
1445	Safe deposit lockers	I	C	59		14.5	360
1446	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
1447	Safety razors	I	C	58		14.5	359
1448	Safflower (Carthamus tinctorius) - (Oil seeds)	I	B	41	(vi) (xx)	5	2041
1449	Sago of all kinds	I	B	120		5	2120
1450	Sal (Shorea robusta) - (Oil seeds)	I	B	41	(vi) (xvii)	5	2041
1451	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
1452	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
1453	Salt (branded or otherwise) including iodized or vitaminised salt for human consumption	IV	B	69		0	769
1454	Sampling train (for ambient / stack air quality monitoring) (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104
1455	Sandal wood	I	C	55		14.5	356
1456	Sanitary equipments and fittings of every description	I	C	56		14.5	357
1457	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
1458	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
1459	Saplings	IV	B	32		0	732
1460	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
1461	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
1462	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
1463	Saree falls	IV	B	70		0	770
1464	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

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1465	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
1466	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
1467	Savouries sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051
1468	Scented nut	I	B	6		5	2006
1469	Scented tobacco	II		13	(ix)	30	421
1470	Scents	I	C	20		14.5	321
1471	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
1472	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
1473	Scouring or cleaning powder other than branded	I	B	58	iii	5	2058
1474	Scrappers	I	C	13		14.5	314
1475	Scraps and wastes of all kinds (Industrial Input)	I	B	67A	ag	5	2067
1476	Scraps of lead (other than those specified elsewhere in the Schedule)	I	B	122		5	2122
1477	Scraps of brass (other than those specified elsewhere in the Schedule)	I	B	122		5	2122
1478	Scraps of lead alloys (other than those specified elsewhere in the Schedule)	I	B	122		5	2122
1479	Scraps of copper (other than those specified elsewhere in the Schedule)	I	B	122		5	2122
1480	Scraps of copper alloys (other than those specified elsewhere in the Schedule)	I	B	122		5	2122
1481	Screws	I	B	20		5	2020
1482	Seashell (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	IV	B	6		0	706
1483	Seasum or Til (Sesamum orientale) - (Oil seeds)	I	B	41	(vi) (ii)	5	2041
1484	Seaweed (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	IV	B	6		0	706
1485	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
1486	Seeds of all kinds other than oil seeds	IV	B	71		0	771
1487	Seeval whether roasted or scented	I	B	6		5	2006
1488	Self adhesive tapes	I	C	2		14.5	303
1489	Semen including frozen semen	IV	B	72		0	772
1490	Semi drying oils	I	C	50	v	14.5	351
1491	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
1492	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
1493	Separated milk without any brand name	IV	B	21		0	721
1494	Sequinavir (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV	B	52	30 (9)	0	752
1495	Sewing machines	I	B	123		5	2123
1496	Sewing machines- parts and accessories	I	B	123		5	2123
1497	Sewing threads of all kinds whether natural or artificial but excluding surgical sewing thread	I	B	3	b	5	2003
1498	Shahabad stone slabs	I	C	36	ii	14.5	337
1499	Sharpeners	IV	B	81		0	781
1500	Sharpeners (Electrical domestic and commercial appliances)	I	C	28		14.5	329
1501	Shavers (Electrical domestic and commercial appliances)	I	C	28		14.5	329
1502	Shaving brush	I	C	58		14.5	359
1503	Shaving cream	I	C	58		14.5	359
1504	Shaving sets	I	C	58		14.5	359

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1505	Shaving soap	I	C	58		14.5	359
1506	Sheets, Circle, hoops, strips, bars, rounds, squares, flaps, coils and foils of non- ferrous metals (Industrial Input)	I	B	67A	ah	5	2067
1507	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
1508	Shellac	I	B	75		5	2075
1509	Sherbet	I	B	124		5	2124
1510	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
1511	Shields and badges(sports goods)	I	B	131		5	2131
1512	Shikakai sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV	B	18		0	718
1513	Shikakai Other than those specified in the Fourth Schedule	I	B	52		5	2052
1514	Shikakai powder Other than those specified in the Fourth Schedule	I	B	52		5	2052
1515	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	B	18		0	718
1516	Ships	I	B	125		5	2125
1517	Shooks - (Packing materials)	I	B	94		5	2094
1518	Shovels (Agricultural implements manually operated)	IV	B	1(i)	I (6)	0	701
1519	Shunt capacitors of all kinds	I	C	54		14.5	355
1520	Sickles (Agricultural implements manually operated)	IV	B	1(i)	I (3)	0	701
1521	Siddha Medicine (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	72 A		0	785
1522	Signal analysers (Information Technology products)	I	B	68	23 (c)	5	2068
1523	Signal Generators and Parts	I	B	68	18	5	2068
1524	Silicon carbide, silicone resin and silicone oil (Industrial Input)	I	B	67A	ai	5	2067
1525	Silk cotton seeds	I	B	126		5	2126
1526	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		5	2127
1527	Silk worm laying cocoon	IV	B	73		0	773
1528	Silver and jewellery made of it and articles made of silver.	I	A	2		1	102
1529	Simple spectacles sold to Government for distribution at Government Free Eye Camps (Aids and implements for differently abled persons)	IV	B	2	2	0	702
1530	Sindur	IV	B	50		0	750
1531	Sinks	I	C	56		14.5	357
1532	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
1533	Skelp bars, tin bars, sheet bars, hoe-bars and sleeper bars	I	B	41	(iv) (iii)	5	2041
1534	Skimmed milk powder,(Tinned, bottled or packed)	I	B	82		5	2082
1535	Skimmed rubber all grades and qualities	I	B	119		5	2119
1536	Slate	IV	B	74		0	774
1537	Slate pencils	IV	B	74		0	774
1538	Smoke meter (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104
1539	Smoking mixtures for cigarettes	II		13	(v)	30	417
1540	Smoking mixtures for pipes	II		13	(v)	30	417
1541	Snow and cream	I	C	20		14.5	321
1542	Snuff of tobacco and preparations containing snuff	II		13	(x)	30	422
1543	Sodium bi-chromate	I	B	11		5	2011

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1544	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
1545	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
1546	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
1547	Solar cells of all kinds parts and accessories thereof	I	C	9		14.5	310
1548	Solar cookers	IV	B	26		0	726
1549	Soldering wires (G.O.Ms.No.47 dated 27.3.12-w.e.f. 1.4.2012)	I	B	46-A		5	2046
1550	Solid colognes	I	C	20		14.5	321
1551	Solvent oils other than organic solvent oil	I	B	128		5	2128
1552	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
1553	Sound recording and reproducing equipments	I	C	17		14.5	318
1554	Soyabean (Glycine seja) - (Oil seeds)	I	B	41	(vi) (iv)	5	2041
1555	Spades (Agricultural implements manually operated)	IV	B	1(i)	I (2)	0	701
1556	Spectacles, parts and components thereof, contact lens and lens cleaner	I	B	129		5	2129
1557	Spectrophotometer (UV-VIS and VIS-IR Digital) (Instrumentation)	I	B	104	(ii)	5	2104
1558	Spectrum analysers (Information Technology products)	I	B	68	23 (b)	5	2068
1559	Spices of all varieties and forms other than those specified in the Fourth Schedule	I	B	130		5	2130
1560	Spike harrow (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV	B	1(ii)	ii(17)	0	788
1561	Splints and Veeners for Matches (Industrial input)	I	B	67A	aii	5	2067
1562	Spoons made of steel (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	23	0	737
1563	Sports goods including goods for indoor or outdoor games excluding apparel and footwear	I	B	131		5	2131
1564	Spring balance parts and accessories and weights used therewith	I	C	68	ii(a)	14.5	369
1565	Sprinklers and drip irrigation equipments including their parts and accessories	IV	B	1(iii)	(iii)	0	901
1566	Stain busters	I	C	22	i	14.5	323
1567	Stain removers	I	C	22	i	14.5	323
1568	Stainers of all kinds	I	C	50	vii	14.5	351
1569	Stainless steel nibs	IV	B	81		0	781
1570	Stampings (Industrial Input)	I	B	67A	aj	5	2067
1571	Stand oil	I	C	50	v	14.5	351
1572	Standard wax	I	B	97		5	2097
1573	Stands made of any materials other than those specified in the schedule	I	C	24		14.5	325
1574	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
1575	Starch of all kinds	I	B	120		5	2120
1576	Stavudine (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV	B	52	30 (3)	0	752
1577	Steam	IV	B	75		0	775
1578	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
1579	Steel melting scrap in all forms including steel skull, turnings and borings	I	B	41	(iv) (x)	5	2041

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1580	Steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes)	I	B	41	(iv) (ii)	5	2041
1581	Steel structurals (angles, joists, channels, tees, sheet piling sections, z sections or any other rolled sections)	I	B	41	(iv) (v)	5	2041
1582	Steel tubes, both welded and seamless, of all diameters and lengths including tube fittings	I	B	41	(iv) (xi)	5	2041
1583	Steel yards	I	C	68	ii(b)	14.5	369
1584	Stepper motors of an output not exceeding 37.5W and Parts (Information Technology products)	I	B	68	25 (c), 26	5	2068
1585	Stepper motors of an output not exceeding 750W and parts (Information Technology products)	I	B	68	25 (d), 26	5	2068
1586	Stitched handloom hand kerchiefs	IV	B	76		0	776
1587	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
1588	Stoneware articles	I	C	16		14.5	317
1589	Stoneware(other than those specified in the Fourth Schedule) incl.crog	I	B	22	c,d	5	2022
1590	Stop watches	I	C	67		14.5	368
1591	Storage tanks (Capital goods)	I	B	25	f	5	2025
1592	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
1593	Straw	IV	B	5		0	705
1594	Streptomycin. Inj (Life saving drugs)	IV	B	52	8	0	752
1595	Strong boxes and doors	I	C	59		14.5	360
1596	Strong room or vault room	I	C	59		14.5	360
1597	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
1598	Student note books other than those specified in the Fourth Schedule	I	B	132		5	2132
1599	Student Note Books manufactured out of paper purchased from Registered dealers liable to pay under this Act	IV	B	55		0	755
1600	Studio Backgrounds	I	C	60		14.5	361
1601	Submersible pump sets for water handling and parts thereof	I	B	26		5	2026
1602	Subsoiler (Agricultural implements not operated manually or not driven by animal -w.e.f. 1.4.12)	IV	B	1(ii)	ii(18)	0	788
1603	Sugar candy	IV	B	61		0	761
1604	Sugar cane of all Varieties - w.e.f. 1.11.2014 (By Notification -G.O.Ms.No.82 dated 31.10.2014)	IV	B	76 A		0	904
1605	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
1606	Sugarcane - omitted w.e.f. 1.11.2014 -(By Notification G.O.Ms.No.82 dated 31.10.2014)			12		0	412
1607	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)	I	B	132 A		5	2155
1608	Sulphonate	I	B	79		5	2079
1609	Sulphonic Acid	I	B	79		5	2079
1610	Sulphur dyes	I	B	45	xiii	5	2045
1611	Sulphurised linseed oil	I	C	50	v	14.5	351
1612	Sunflower (Helianthus annus) - (Oil seeds)	I	B	41	(vi) (ix)	5	2041
1613	Sunmica	I	C	45		14.5	346
1614	Super enamelled copper wire (Industrial Input)	I	B	67A	ak	5	2067
1615	Support sticks of all materials	IV	B	2	3	0	702
1616	Surface aerators / floating aerators and accessories (Water pollution control equipments)	I	B	104	(i)	5	2104
1617	Survey chains	I	C	68	ii(b)	14.5	369
1618	survey instruments	I	C	10		14.5	311
1619	Sweets made of fried gram	I	B	133		5	2133
1620	Sweets made of gingelly	I	B	133		5	2133

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1621	Sweets made of puffed rice	I	B	133		5	2133
1622	Sweets made of groundnuts	I	B	133		5	2133
1623	Sweets made of peas dhal	I	B	133		5	2133
1624	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
1625	Sweets sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051
1626	Swings(Sports goods)	I	B	131		5	2131
1627	Switches, Connectors relays for upto 5 amps	I	B	68	14	5	2068
1628	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
1629	Synthetic packing media for trickling filters (Water pollution control equipment)	I	B	104		5	2104
1630	Synthetic rubber all grades and qualities	I	B	119		5	2119
1631	Synthetic rubber products	I	C	61		14.5	362
1632	Syringes and dressings	I	B	44		5	2044
1633	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
1634	T.Thappal (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	24	0	737
1635	Table cutlery	I	C	21		14.5	322
1636	Table mats made of jute	I	B	42		5	2042
1637	Talcum powder	I	C	20		14.5	321
1638	Tamarind sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV	B	18		0	718
1639	Tamarind seed and powder	I	B	134		5	2134
1640	Tamil Daily sheet calenders	IV	B	55		0	755
1641	Tamoxifan citrate.Tab (Life saving drugs)	IV	B	52	28	0	752
1642	Tandem cycles, cycle combinations, parts and accessories including tyres, tubes and flaps used therewith,	I	B	40		5	2040
1643	Tanning materials of vegetable origin	I	B	135		5	2135
1644	Tapioca	IV	B	33		0	733
1645	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
1646	Tapioca flour	I	B	136		5	2136
1647	Tapioca kappi	IV	B	61	ii	0	761
1648	Tapioca thippi	IV	B	61	ii	0	761
1649	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
1650	Taps	I	C	56		14.5	357
1651	Tea	I	B	137		5	2137
1652	Tea chests - (Packing materials)	I	B	94		5	2094
1653	Telephone answering machines (Information Technology products)	I	B	68	3	5	2068
1654	Television sets	I	C	62		14.5	363
1655	Tender coconut	IV	B	77		0	777
1656	Terry towelling and similar woven terry fabrics	IV	B	77A	6(ii)	0	797
1657	Text books	IV	B	11		0	711
1658	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books	IV	B	77A	7(i)	0	798
1659	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
1660	Textile not produced or manufactured in India.	II		11		5	411
1661	Textiles fabrics, impregnated, coated, covered or laminated with plastics	IV	B	77A	7(iii)	0	798

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1662	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	B	55	b	0	755
1663	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
1664	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	B	68	10	0	768
1665	Thatti, koodai, muram and other products made of bamboo or cane,	IV	B	61	i	0	761
1666	Thee idukki (Goods manufactured by village Blacksmith and Adisaraku items)	IV	B	37	32	0	737
1667	Theodolite	I	C	10		14.5	311
1668	Thermally insulated flasks	I	C	66		14.5	367
1669	Thermic jugs	I	C	66		14.5	367
1670	Thermoses	I	C	66		14.5	367
1671	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
1672	Thonnai	IV	B	61	i	0	761
1673	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
1674	Thopporai valayam (Agricultural implements animal drawn)	IV	B	1(i)	II (3)	0	701
1675	Three wheelers , components, spare pars and accessories thereof	I	C	49		14.5	350
1676	Three wheelers with or without motor used by phsically handicapped person (Aids and implements for differently abled persons)	IV	B	2	3	0	702
1677	Threshers, attachments and parts	I	B	140	iii,iv	5	2140
1678	Thrister control power equipments	I	C	31		14.5	332
1679	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
1680	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
1681	Timber (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104
1682	Time pieces (Whether or not in combination with any other devices)	I	C	67		14.5	368
1683	Time- records	I	C	67		14.5	368
1684	Time registers	I	C	67		14.5	368
1685	Time switches	I	C	67		14.5	368
1686	Tin containers - (Packing materials)	I	B	94		5	2094
1687	Tin-plates, both hot dipped and electrolytic and tin free plates	I	B	41	(iv) (xii)	5	2041
1688	Tins and receptacles to keep food or beverages or other articles, hot or cold	I	C	66		14.5	367
1689	Tobacco extracts and essence	II		13	(xi)	30	423
1690	Tobacco refuse	II		13	(i)	30	413
1691	Toddy	IV	B	78		0	778
1692	Toffee sold with brand name	I	C	19		14.5	320
1693	Toffees sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	2051
1694	Toilet articles	I	C	20		14.5	321
1695	Toilet soaps (other than those specified else where in the schedule)	I	C	22	i	14.5	323
1696	Tongue cleaners	I	C	64		14.5	365
1697	Tool, alloy and special steels of any of the above categories	I	B	41	(iv) (ix)	5	2041
1698	Tools	I	B	138		5	2138
1699	Tools, components,parts and accessories (Capital goods)	I	B	25	a,c	5	2025

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1700	Tooth brush	I	C	64		14.5	365
1701	Tooth paste	I	C	64		14.5	365
1702	Tooth powder (whether medicated or not)	I	C	64		14.5	365
1703	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
1704	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
1705	Toys excluding electronic toys	I	B	139		5	2139
1706	Tracing cloth	IV	B	77A	7(i)	0	798
1707	Tractors of all kinds (excluding crawler tractors), and articles (excluding batteries)	I	B	140	i	5	2140
1708	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
1709	Trailers , components, spare pars and accessories thereof	I	C	49		14.5	350
1710	Trailors of tractors of all kinds and attachments and parts	I	B	140	ii	5	2140
1711	Transformers	I	B	141		5	2141
1712	Transmission towers	I	B	142		5	2142
1713	Transmission wires	I	B	142		5	2142
1714	Transportable telephone(Transmission apparatus other than apparatus for radio or T.V. broadcastings) (Information Technology products)	I	B	68	6(d)	5	2068
1715	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
1716	Tree lace all grades and qualities	I	B	119		5	2119
1717	Tri reflectors	I	C	60		14.5	361
1718	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		0	518
1719	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
1720	Tri-cycles including delivery tri-cycles cycle combinations, parts and accessories including tyres, tubes and flaps used therewith	I	B	40		5	2040
1721	Trophies (sports goods)	I	B	131		5	2131
1722	Truncheons and ammunition used therewith	I	C	5	i	14.5	306
1723	Ttransplanter , attachments and parts	I	B	140	iii,iv	5	2140
1724	Tube / plate separator (Water pollution control equipments)	I	B	104	(i)	5	2104
1725	Tubes,pipes and fittings thereof (capital goods)	I	B	25	g	5	2025
1726	Tufted textile fabrics	IV	B	77A	6(ii)	0	797
1727	Tumblers made of plastic	I	B	39		5	2039
1728	Tumblers made of paper	I	B	39		5	2039
1729	Tung (Aleurites fordii and A.montana) - (Oil seeds)	I	B	41	(vi) (xviii)	5	2041
1730	Tung oil	I	C	50	v	14.5	351
1731	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	B	68	2	0	768
1732	Turbidity Meter (Instrumentation)	I	B	104	(ii)	5	2104
1733	Turmeric Other than those specified in the Fourth Schedule	I	B	52		5	2052
1734	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	B	18		0	718
1735	Turmeric sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV	B	18		0	718

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1736	Turpentine Oil, bale oil and white oil (Industrial Input)	I	B	67A	ad(iii)	5	2067
1737	Tyre cord fabric of high tenacity yarn of nylon or polyamides	IV	B	77A	7(ii)	0	798
1738	Tyre cord fabric of high tenacity yarn of polyesters or viscose rayon	IV	B	77A	7(ii)	0	798
1739	Tyres, tubes and flaps ordinarily used for tractors	I	C	12		14.5	313
1740	Tyres, tubes and flaps other than those specified in the schedule	I	C	65		14.5	366
1741	Tyres,tubes and flaps ordinarily used for trailer of tractors	I	C	12		14.5	313
1742	UHT milk.	I	B	82		5	2082
1743	Umbrellas of all kinds including beach and garden umbrellas and folding umbrellas and parts thereof	I	B	143		5	2143
1744	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
1745	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
1746	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
1747	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
1748	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
1749	UNICEF calendars	IV	B	55		0	755
1750	UNICEF Greeting cards	IV	B	55		0	755
1751	Uninterrupted power supply, parts and accessories (Information Technology products)	I	B	68	27	5	2068
1752	Unmanufactured tobacco	II		13	(i)	30	413
1753	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	B	68	5	0	768
1754	Urinals	I	C	56		14.5	357
1755	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
1756	Utensils of all other than those specified in the Fourth Schedule,	I	B	4		5	2004
1757	Vacuum cleaner (Electrical domestic and commercial appliances)	I	C	28		14.5	329
1758	Vacuum Filter (Water pollution control equipments)	I	B	104	(i)	5	2104
1759	Vacuum filter (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104
1760	Vacuum flasks of all kinds and descriptions, components and accessories thereof	I	C	66		14.5	367
1761	Vadam	IV	B	4		0	704
1762	Vanaspati (Hydrogenated Vegetable Oil)	I	B	144		5	2144
1763	Vandi Acchu (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	26	0	737
1764	Vandi Pattai (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	25	0	737
1765	Varnishes	I	C	50	iv	14.5	351
1766	Vasakkal Brackets (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	27	0	737
1767	Vat dyes	I	B	45	xii	5	2045
1768	Vathal	IV	B	4		0	704
1769	Veeneer plywood	I	C	53		14.5	354
1770	Vegetable oils (G.O.Ms.No.47 dated 27.3.12-w.e.f. 1.4.2012)	I	B	145	(i)	5	2145

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1771	Vegetable vathal of all kinds sold under a brand name other than those specified in the Fourth Schedule	I	B	146		5	2146
1772	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
1773	Vending machines (Electrical domestic and commercial appliances)	I	C	28		14.5	329
1774	Veneer sheets for plywood (Industrial Input)	I	B	67A	al	5	2067
1775	Ventilators made of any materials other than those specified in the schedule	I	C	24		14.5	325
1776	Ventilators armoured or reinforced safes	I	C	59		14.5	360
1777	Vermicelli	IV	B	79		0	779
1778	Vibhuti sold by any dealer (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	IV	B	58		0	758
1779	Video cameras	I	C	17		14.5	318
1780	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
1781	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
1782	Vinblastine sulphate.inj (Life saving drugs)	IV	B	52	23	0	752
1783	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
1784	Vincristine.Inj (Life saving drugs)	IV	B	52	19	0	752
1785	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
1786	Voltage stabilisers not specified elsewhere	I	C	31		14.5	332
1787	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
1788	Waist cord made of silver	IV	B	55		0	755
1789	Walk - in- coolers	I	C	3	ii	14.5	304
1790	Walkietalkie set(Transmission apparatus other than apparatus for radio or T.V. broadcastings) (Information Technology products)	I	B	68	6(a)	5	2068
1791	Wall coffers	I	C	59		14.5	360
1792	Wall hangings made of jute	I	B	42		5	2042
1793	Walnut	I	C	25		14.5	326
1794	Wash basin pedestal	I	C	56		14.5	357
1795	Wash basins	I	C	56		14.5	357
1796	Washing machines (Electrical domestic and commercial appliances)	I	C	28		14.5	329
1797	Washing soap (other than those specified else where in the schedule)	I	C	22	i	14.5	323
1798	Waste of all types of yarn and sewing thread	I	B	3	c	5	2003
1799	Waste of paper board	I	B	122		5	2122
1800	Waste of wool (goats hair and similar fibrous growth on bodies of animal)	I	B	122		5	2122
1801	Waste of woolen yarn	I	B	122		5	2122
1802	Waste paper	I	B	96		5	2096
1803	watch bands	I	C	67		14.5	368
1804	Watch bracelets	I	C	67		14.5	368
1805	Watch chains	I	C	67		14.5	368
1806	Watch straps	I	C	67		14.5	368
1807	Watches	I	C	67		14.5	368
1808	Water closet tanks	I	C	56		14.5	357
1809	Water cooler cum heater units	I	C	3	iii	14.5	304
1810	Water heater including immersion heater (Electrical domestic and commercial appliances)	I	C	28		14.5	329
1811	Water meters, parts and accessories thereof	I	C	68	I	14.5	369

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1812	Water other than – Aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water and Water sold in sealer container	IV	B	80	I,ii	0	780
1813	Water Pollution Testing Kits (Instrumentation)	I	B	104	(ii)	5	2104
1814	Water purifier (Electrical domestic and commercial appliances)	I	C	28		14.5	329
1815	Waxes of all kinds and forms (Industrial Input)	I	B	67A	am	5	2067
1816	Weedicides and combinations thereof	IV	B	38 -A	ii	0	791
1817	Weigh bridges parts and accessories and weights used therewith	I	C	68	ii(a)	14.5	369
1818	weighing balances , parts and accessories and weights used thereof	I	C	68	ii(a)	14.5	369
1819	Weighing machines of all kinds parts and accessories and weights used therewith	I	C	68	ii(a)	14.5	369
1820	Weighing scales parts and accessories and weights used therewith	I	C	68	ii(a)	14.5	369
1821	Weirs (Water pollution control equipments)	I	B	104	(i)	5	2104
1822	Wet dates	I	B	147		5	2147
1823	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
1824	Wet Scrubbers (Air Pollution Control Equipments)	I	B	104	(iii)	5	2104
1825	Whale oil	I	C	50	v	14.5	351
1826	Wheat (Exempted by Notification - G.O.Ms.No.48 dated 27.03.12) w.e.f. 01.04.2012	I	B	148		0	2148
1827	Wheat bran	IV	B	5		0	705
1828	Wheat Flour	I	B	149		5	2149
1829	Wheat sold through Public Distribution System	IV	B	55		0	755
1830	Wheel Chairs (Aids and implements for differently abled persons)	IV	B	2	3	0	702
1831	Wheels, tyres , axles and wheel sets	I	B	41	(iv) (xiv)	5	2041
1832	White cement and their substitutes	I	C	14		14.5	315
1833	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
1834	Wigs	I	B	62	ii	5	2062
1835	Windmill for water pumping and for generation of electricity	I	B	150		5	2150
1836	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
1837	Windows made of any materials other than those specified in the schedule	I	C	24		14.5	325
1838	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
1839	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
1840	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
1841	Wire rods and wire –rolled , drawn, galvanised, aluminised, tinned or coated such as by coppe	I	B	41	(iv) (xv)	5	2041
1842	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
1843	Wood Tar and wood tar oil (Industrial Input)	I	B	67A	an	5	2067
1844	wooden boxes - (Packing materials)	I	B	94		5	2094
1845	Wooden cable drums - (Packing materials)	I	B	94		5	2094
1846	Wooden crates - (Packing materials)	I	B	94		5	2094
1847	Wooden shavings - (Packing materials)	I	B	94		5	2094

S.NO	DESCRIPTION OF GOODS	SCH	PART	ITEM NO	SUB ITEM NO	Rate of Tax	COMMODITY CODE
1848	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
1849	Word Processing machines, parts and accessories (Information Technology products)	I	B	68	1(a),24	5	2068
1850	Works Contract relating to sizing of yarn -No. II (2) / CTR /143 (a-1) / 2015 , G.O.Ms.No.45 dated 25.03.2015) - w.e.f.1.4.2015					0	526
1851	Worn-out or beaten jewellery	I	A	4		1	104
1852	Woven fabrics of artificial filament yarn	IV	B	77A	4(ii)	0	795
1853	Woven fabrics of artificial staple fibres	IV	B	77A	5(ii)	0	796
1854	Woven fabrics of carded wool excluding hair belting	IV	B	77A	2(i)	0	793
1855	Woven fabrics of combed wool excluding hair belting	IV	B	77A	2(ii)	0	793
1856	Woven fabrics of cotton.	IV	B	77A	(3)	0	794
1857	Woven fabrics of silk or of silk waste	IV	B	77A	(1)	0	792
1858	Woven fabrics of synthetic filament yarn	IV	B	77A	4(i)	0	795
1859	Woven fabrics of synthetic staple fibres	IV	B	77A	5(i)	0	796
1860	Woven pile fabrics	IV	B	77A	6(i)	0	797
1861	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
1862	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
1863	Writing instruments	IV	B	81		0	781
1864	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
1865	X- ray films	I	C	51		14.5	352
1866	XLPE cables (Industrial cables).	I	B	66		5	2066
1867	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
1868	Yarn of all types (other than those specified in the Fourth Schedule),	I	B	3	a	5	2003
1869	Yeast of all kinds and forms (Industrial Input)	I	B	67A	ao	5	2067
1870	Zidovudine (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV	B	52	30 (1)	0	752
1871	Zinc bucket (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	34	0	737
1872	Zinc calots	I	C	9		14.5	310
1873	Zink milk can (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	33	0	737
1874	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