

**THE FIRST SCHEDULE**  
**PART – A**  
[See sub-section (1) of Section 9]  
**(Goods which are taxable at the rate of 1 per cent)**

Sl. No.	Description of the Goods	Commodity Code Number
1	Bullion, that is to say , gold, silver and platinum in mass and uncoined, pure or alloy and specie including palamarel silver and kora gold.	101
2.	Gold, silver, pearls, noble metals (platinum, iridium, osmium, palladium, rhodium and ruthenium) and jewellery made of it, semi-precious stones and articles made of gold and silver.	102
3.	Precious stones namely , diamonds, emeralds, rubies, pearls, natural or cultured, cats eye, sapphires, carbuncle or garnets, coral, sardonyx, topaz, other semi-precious stones and <sup>1</sup> Synthetic gems whether they are sold loose or as forming part of any article or jewellery in which they are set.	103
4.	Worn-out or beaten jewellery.	104

**PART B**  
[See sub-section (2) of section 3]  
**(Goods which are taxable at the rate of 5<sup>2</sup> per cent)**

Sl. No.	Description of the Goods	Commodity Code Number
1	Acids and chemicals of all kinds other than those specified elsewhere in the Schedule.	2001
<sup>3</sup> 1-A	<b>Air Compressor</b>	
2.	Omitted from 12 <sup>th</sup> July 2011 and exempted from tax by Act No.30 of 2011. See entry No.1 (ii) of Fourth Schedule 0 Part B,	
3.	a) All types of yarn (other than those specified in the Fourth Schedule), b) Sewing threads of all kinds whether natural or artificial but excluding surgical sewing thread, c) Waste of all types of yarn and sewing thread.	2003
4.	All utensils other than those specified in the Fourth Schedule, including pressure cookers / pans except utensils made of precious metals.	2004
5.	Aluminium conductor steel reinforced (ACSR)	2005
6.	Areca nut, betel nut, scented nut, seeval whether roasted or scented and areca nut powder Notes:- Areca nut raw seeval is taxable at 4 per cent from, 1 <sup>st</sup> April 2008 and at 5 percent from 12 <sup>th</sup> July 2011	2006
7.	(a) Articles and jewellery made of rolled gold and imitation gold (b) Imitation jewellery	2007

- 
1. Synthetic gems are exempt from tax in terms of the Notification dated 23<sup>rd</sup> March 2007 ( see item No. 6 of (11) , effective from 1<sup>st</sup> January 2007.
  2. Rate of tax increased 4 % to 5% from 12<sup>th</sup> July 2011 by Notification No.II (1)/CTR/12(R-5)/2011-GO. No.76 Dated 11<sup>th</sup> July 2011-Act No. 30 of 2011.
  3. **This was inserted by Act No 5 of 2015 Tamil Nadu Value Added Tax (Amendment) Act, 2015 dated 31<sup>st</sup> March 2015**

8	Bakery products including <sup>1</sup> [***], biscuits and cakes sold <sup>2</sup> [***] without a brand name . Note:- 1. Bread including bun and rusks (branded or otherwise) is exempt from tax – See item No. 12 of the Fourth Schedule – Part B. See Section 2 (9) for the Meaning of the term “branded”. 2. See Item No.8 of Part C of this Schedule for branded bakery products for which also the rate of tax was reduced to 4 per cent only from 1 <sup>st</sup> January 2007 to 7 <sup>th</sup> June 2007 by GO.Ms.No.73 dated 30 <sup>th</sup> July 2008. See item no 8 of the Notification dated 23 <sup>rd</sup> March 2007 for unbranded bakery products.	2008
9	Bamboo	2009
10	Bark of plants, dry plant and dry flower	2010
11	Basic chromium sulphate, Sodium bi-chromate and Bleach Liquid	2011
12	Bearings	2012
13	Beds, pillows and quilts made of cotton or silk cotton	2013
14	Bed sheets, other than those specified in Fourth Schedule, pillow cover and other textile made - ups See also item No. 6 (18) of the Notification dated 23 <sup>rd</sup> March 2007	2014
15	Beedi leaves	2015
16	Beltings	2016
17	Biomass briquettes	2017
18	Bitumen	2018
19	Blue metal	2019
20	Bolts, nuts, screws and fasteners	2020
21	<sup>3</sup> Bone meal	2021
22	(a) Bricks <sup>4</sup> of all kinds including fly ash bricks, refractory bricks asphaltic roofing, earthen tiles and refractory monolithic (b) Brick-bats, brick ballast, hollow block bricks, cement hollow blocks, (c) Country bricks and country tiles made of baked clay and other machine made or hand made (other than those specified in the Fourth Schedule) and stoneware (d) Crog of (a) to (c)	2022
23.	Buckets and Kudams made of iron and steel, plastic or other materials (except precious materials).	2023

1. The words ‘bun, rusks’ in this entry were omitted from 1<sup>st</sup> April 2008 by Act No. 32 of 2008 and exempted from tax by inclusion in item 12 of Fourth Schedule – Part B.
2. The words ‘ with or’ deleted by Section 9(1) of the Amendment Act (2) of 2007 from 1<sup>st</sup> January 2007.
3. \*Exempted from tax from 23<sup>rd</sup> May 2007 by Notification No.II(1)/CTR/34(a-1)/2007-GO.No.107, of that date.
4. Clay used for bricks and tiles, exempt from tax by Notification No. No.II(1)/CTR/34(a-1)/2007 dated 23<sup>rd</sup> May 2007. but it was exempt even earlier by Notification CT ( b-22) dated 27<sup>th</sup> March 2002 and bricks made of fly ash liable to tax at 3 per cent by same GO, by Notification (b-19) of that date. These notifications continue to remain in force under Section 88 (3) (i) of this Act. Fly Ash sold to brick manufacturers, exempt under item No. 29 of Part B of Fourth Schedule.

24.	Camphor. <b>Note:</b> Camphor in all forms exempt from tax from 1 <sup>st</sup> January 2007 – See item No. 6 (19).	2024
25.	Capital goods as described in Section 2 (11) of the Act.	2025
26.	(a) Centrifugal and monobloc, submersible pump sets for water handling and parts thereof.. <sup>21</sup> Omitted] (b) Pump sets of 3 hp and 5 hp <sup>21</sup> (b) Pump sets upto 10 hp and their parts thereof.	2026
27.	(i) Chemical fertilizers, (Second and subsequent sales of Chemical fertilizers, exempt from tax by G.O. No. 11 dated 1 <sup>st</sup> January 2007 and G.O. No. 16 dated 4 <sup>th</sup> January 2007, effective from those dates.). See also item No. Below: (ii) Insecticides, pesticides, rodenticides, germicides, Weedicides, fungicides, herbicides and combinations thereof , anti-sprouting products, plant-growth promoters, plant nutrients, micro nutrients, bio fertilizers, disinfectants and gypsum of all forms and descriptions, (Second and subsequent sales of Insecticides, pesticides, rodenticides, germicides, Weedicides, fungicides, herbicides and combinations thereof, by any dealer exempt from to by Notification No. II (1)/CTR (b)/2007-G.O.No.16 dated 4 <sup>th</sup> January 2007, effective from 1 <sup>st</sup> January 2007) See item No. 6(2) of the Notification dated 23 <sup>rd</sup> March 2007 on page 376 below for exemption from tax of fertilizer mixture.  <b>Note:-</b> Items (i) and (ii) above were omitted from 12 <sup>th</sup> July 2011 by Notification No. II (1)/CTR/12(R-12)/3011-G.O.No.76-VIII dated 11 <sup>th</sup> July 2011 – Act No. 30 of 2011 and exempted from tax by being inserted as item No. 17-A of the Fourth Schedule. He Notification dated 4 <sup>th</sup> January 2007, mentioned above, has also been cancelled from 12 <sup>th</sup> July 2011 by Notification No. II (i)/CTR/12(R-2)/2011 dated 11 <sup>th</sup> July 2011.  (iii) Insect repellent coils, mats, liquids and creams, and <sup>3</sup> Omitted] (iv) Mosquito destroyers, insect killer devices including heating devices used with insect repellent mats and mosquito nets of all kinds.  (iv) Mosquito destroyers and insect killer devices including heating devices used with insect repellent mats	2027
28.	Clay including <sup>1</sup> fire clay, fine china clay and ball clay.	2028
29.	Coal tar.	2029
30.	<sup>1</sup> Coffee beans and seeds, cocoa pod and beans and chicory.	2030
31.	Coir products excluding mattresses.	2031
32.	Colour boxes, crayons, painting boxes, painting water colours, oil colours in cakes or in liquid forms, drawing boards, brushes used therein.	2032
33.	Combs.	2033

- 
1. See item No. 3 of Part III of the Statement and item No. 1
  2. In SI No 26 for Item (b) was omitted and inserted by Act No 5 of 2015 Tamil Nadu Value Added Tax (Amendment) Act, 2015 dated 31<sup>st</sup> March 2015
  3. In SI No 27 for Item (iv) was omitted and inserted by Act No 5 of 2015 Tamil Nadu Value Added Tax (Amendment) Act, 2015 dated 31<sup>st</sup> March 2015

34.	Communication equipments such as Private Branch Exchange (PBX) and Electronic Private Automatic Branch Exchange (EPABX).	2034.
<sup>1</sup> 34A	Compact Fluorescent Lamps and Compact Fluorescent Tubes	
35.	Computer Stationery.	2035
36.	Cottage cheese.	2036.
37.	Cotton Waste.	2037
38.	Crucibles.	2038
39.	Caps, tumblers and plates of paper and plastic.	2039
40.	Cycles, bi-cycles, tri-cycles including delivery tri-cycles, children tri-cycles and carriages, tandem cycles, cycle combinations, parts and accessories including tyres, tubes and flaps used therewith, cycle seat covers, cycle locks, cycle dynamo lights and cycle pumps.	2040.
41.	Declared goods as specified in Section 14 of the Central Sales Tax Act, 1956, other than those specified elsewhere in any of Schedules.  (Second and subsequent sales of Liquefied Petroleum Gas (LPG) for domestic use to the Consumer by any distributor other than by an Oil Company as defined in Explanation III to the Second Schedule, are exempt from tax from 1 <sup>st</sup> January 2007 by G.O.No.10 of that date.). The rate of tax for this commodity(LPG) has been reduced to four per cent by Notification No. II (1) / CTR / 58 (h-12) / 2006 dated 30 <sup>th</sup> December 2006, with effect from 18 <sup>th</sup> April 2006, the date on which it was included in the list of declared goods as item (va) in Section 14 of the CST Act.  By Notificaion No. II (1) / CTR / 12 / (m) / 2011 –G.O.No. 68 dated 29 <sup>th</sup> June 2011 as amended by No.II (1) / CTR / 12 (o-1) / 2011 –G.O.No.70, dated 30 <sup>th</sup> June 2011 exemption from tax has been granted effective from 1 <sup>st</sup> July 2011, in respect of tax payable under this Act by an oil company as defined in Explanation III to the Second Schedule to another oil company listed in that Explanation or, to a distributor in Tamil Nadu, on the sale of LPG for domestic use in the State.  See the Note under item 5 (ii) of the Second Schedule regarding Aviation Turbine Fuel.  See item No. 2 of Part A of the Fourth Schedule for Tobacco and its products,	2041
42.	Doormats, handicrafts, table mats, wall hangings made of jute.	2042
43.	Dhoop and agarbatti. Agarbatti exempt from tax from 23 <sup>rd</sup> May 2007 .	2043.
44.	Drugs and medicines <sup>3</sup> including vaccines, syringes and dressings, medicated ointments produced under drugs licence, light liquid paraffin of IP grade.  For the exemption of medicinal herbs and country durgs, see item No. 21 of the Notification on page 371 below. Siddha medicines are exempt from tax from 1 <sup>st</sup> April 2008 see item No. 72-A of the Fourth Schedule (For insulin, see entry No 48-A of Fourth Schedule.)	2044
45.	Dyes, <sup>3</sup> that is to say, -- (i) Acid dyes, (ii) Alizarine dyes, (iii) Bases, (iv) Basic dyes, (v) Direct dyes, (vi) Naphthols, (vii) Nylon dyes, (viii) Optical whitening agents, (ix) Plastic dyes, (x) Reactive dyes, (xi) Sulphur dyes, (xii) Vat dyes, (xiii) All other dyes.	2045.
<sup>2</sup> 46	Electrically operated two wheelers (E-bikes).	2046

- 
1. This entry was inserted by notification No. II (1) / CTR / 12 (a-4) / 2012 – G.O. No.47 dated 27<sup>th</sup> March 2012, (Act 35 of 2012), effective from 1<sup>st</sup> April 2012.
  2. This entry was inserted from 1<sup>st</sup> April 2012, by notification No. II (1) CTR / 12 (a-3) / 2012 – G.O.No. 47 dated 27<sup>th</sup> March 2012, after numbering the next entry as 46-A. See Sixth Amendment Act 35 of 2012.

46A	Electrodes and soldering wires	
47.	Exercise book, graph book and laboratory notebook, other than those specified in Fourth Schedule. See entry No. 55(f) of the Fourth Schedule for exempted goods.	2047
48.	Feeding bottles and nipples, [Fully exempt from 1 <sup>st</sup> April 2012 by notification No. II (I) / CTR / 12 (a-10) / 2012 – G.O.No 48 dated 27 <sup>th</sup> March 2012]	2048.
49.	Fibres of all types and their waste other than those specified <sup>1</sup> in the Fourth Schedule.	2049.
50.	Fly ash (other than those specified <sup>1</sup> in the Fourth Schedule.), Coal ash of all kinds and clinker.	2050
51.	Foods and food preparations and mixes including instant foods, coconut milk powder, <sup>2</sup> pickles, <sup>3</sup> sweets, cheese, confectionery, chocolates, toffees and savouries like chips and popcorn sold without a brand-name <sup>4</sup> other than those specified in the Fourth Schedule.  <b>Note:-</b> Branded sweets and savouries as well as branded ready mix food products (in the form of flour, powder or we dough) have been subjected to tax at 4 per cent from 1 <sup>st</sup> April 2010 and at 5 per cent from 12 <sup>th</sup> July 2011.	2051
52.	Fried and roasted <sup>5</sup> grams, peas and peas dhal, chillies, coriander, turmeric, shikakai, shikakai powder, <sup>6</sup> [jaggery gur, including jaggery powder and nattu chakkarai] other than those specified in the Fourth Schedule.	2052
53.	Fried groundnut kernel.	2053.
54.	Glass Beads and Glass marbles (Goligundu)	2054.
55.	Glass bottles whether old or used. <sup>7</sup>	2055.
56.	Glucose.	2056.
<sup>8</sup> [56-A.	<b>Gypsum of all forms and descriptions; ]</b>	
57.	(i) Handmade embroidery products, (ii) Handmade paper including handmade paper board and (iii) Handmade ultramarine blue, handmade washing blue, handmade robin blue, handmade laundry brightners of all its forms.	2057.
58.	(i) Hair and body cleaning powders containing shikakai, boonthikkottai, illuppai oil cake, poolankizhangu, usilai leaves, kashuri manjal and any such ingredients or two or more of such ingredients. (ii) Scouring or cleaning powder other than branded and handmade soaps and handmade shampoos.	2058
59.	Helmets. [Fully exempt from 1 <sup>st</sup> April 2012 by notification No. II (1) / CTR / 12 (a-10) / 2012 – G.O.No. 48 dated 27 <sup>th</sup> March 2012]	2059.
60.	(i) Honey, (ii) bees wax.	2060.

1. See entry No.29 of that Schedule.
2. Branded pickles will also be taxable at 4 per cent from 1<sup>st</sup> April 2009 and at 5 per cent from 12<sup>th</sup> July 2011.
3. Exempt from 23<sup>rd</sup> May 2007 by Notification No. II(1)/CTR/34 (a-1)/2007-G.O.No.107 of that date.
- 4.. See Section 2 (9) for the meaning of 'branded'.
5. See Item No. 8 of Part III of the List of notified exemptions, etc. Item No. 6(7).  
Of Notification dated 23<sup>rd</sup> March 2007 for exemption of fried peas.
6. These words were omitted from 1<sup>st</sup> April 2008 by Act 32 of 2008.
7. Tax payable on the last purchase of these goods is exempted for the period 1<sup>st</sup> June 2000 to 5<sup>th</sup> September 2006 by Notification No. II (1) / CTR / 75 (b-1) 2007-G.O No. 198 dated 19<sup>th</sup> December 2007 if the goods had been sold and tax paid on inter-State sales.
8. In 1<sup>st</sup> Schedule Part B the Sl.No 56-A was newly added as per the ACT No. 14 of 2013-TNVAT (3<sup>rd</sup> Amendment ) dated 29.05.2013

61.	(i) Hosiery goods, (ii) Junnadi goods.	2061
62.	(i) Human hair, (ii) Wigs.	2062.
63.	Husk and bran of all cereals, pulses and grams (other than those specified in the Fourth Schedule).	2063.
64.	Ice. <b>Note:-</b> By Notification No. II(1) / CTR / 4(b-7) / 2010 – G.O.No.33- VII dated 29 <sup>th</sup> March 2010, effective from 1 <sup>st</sup> April 2010, Ice bars / blocks have been exempted from tax on their sales by any dealer.	2064.
65.	Ice creams sold without brand name.	2065.
66.	Industrial cables (High voltage cables, XLPE cables, jelly filled cables, optical fibres).	2066
67.	Industrial inputs, that is to say, any goods falling under Part C of this Schedule, including consumables, packing materials and labels but excluding plant and machinery, ethyl alcohol, absolute alcohol, methyl alcohol, rectified spirit, neutral spirit and cement, for use in manufacture and for use in assembling, packing or labeling in connection with such manufacture, inside the State, of goods other than those falling under Second Schedule. <b>NOTES</b> 1. This entry in its present form was substituted by Section 9 (2) of the Amendment Act (21 of ) 2007, with retrospective effect from 1 <sup>st</sup> January 2007. Prior to this substitution, initially by a Notification dated 23 <sup>rd</sup> March 2007, this entry read as under:- “67. Industrial inputs for use in or in connection with the manufacture of goods in the State, packing materials and labels, as notified by the Government.” A Notification was issued on 1 <sup>st</sup> January 2007 giving a list of goods falling under this item. By Notification No. II (I) / CTR / 30(a-1)/2007-G.O.No.79 dated 23 <sup>rd</sup> March 2007, the following entry was also added:- “67-A. Goods which are sold either by the manufacturer or by trader as industrial input, as may be notified by the Government” This insertion in the Schedule does not find a place in the Amendment Act of 2007 and hence it should be treated as not approved by the Legislature under Section 86(2). Thus, the list of goods notified on 1 <sup>st</sup> January 2007 and the aforesaid Entry No. 67-A should be treated as cancelled. 2. The term ‘Cement’ does not mean or include white cement or refractory cement (see decisions of the Supreme Court cited in <i>Surfa Coats (Bangalore) vs. Authority for Clarifications</i> (2007) 5 VST 451. 3. Cloth bags are exempt from tax from 1 <sup>st</sup> January 2007 by item No.6(13) of Notification No. II / CTR /30(a-2)/2007-G.O.No.79 dated 23 <sup>rd</sup> March 2007. See item No. 13 of page 377 below. 4. See Rule 6 (3), which requires a certificate to be issued for these purchases.	2067
<sup>1</sup> 67-A	Goods which are sold either by the manufacturer or by the trader, namely:- (a) Abrasive of all types. (b) Acid of including spent acid oil.	

1. This entry was inserted by G.O.Ms.No.135 dated 16<sup>th</sup> July 2007 (Act No.42 of 2007) w.e.f. 16<sup>th</sup> July 2007. As per the Department’s Letter No. VAT Cell/43284/07 (VCC No.1157) dated 29<sup>th</sup> August 2007, there is no need for the issue of any certificate under Rule 6(3) for the purchases of these goods. Code No. for this entry is the same as for entry No. 67, namely 2067.



67-A Contd..

- (s) Gum resin, gun Arabica, gum gel and gum glue.
- (t) Industrial valves of all kinds and industrial fans.
- (u) Insulating varnish.
- (v) Liquid glucose dextrose syrup (non-medicinal).
- (w) <sup>2</sup>[\*\*\*] Quenching oil, mineral oils excluding crude oil.
- (x) Naphtha.
- (y) P.V.C. resin and compound of all forms and kins.
- (z) P.V.C. sheets – plastic sheets.
- (aa) Paper cones and paper tubes.
- (ab) Parts of footwear (including upper), reprocessed sole.
- (ac) Phenol.
- (ad) (i) Pigments including water pigments and leather finishes.
  - (ii) Cellulose lacquers, nitor-cellulose lacquers, clear and pigments and nitro-cellulose ancillaries in liquid, semi-solid or pasty forms.
  - (iii) Turpentine oil, bale oil and white oil.
  - (iv) Primers of all kinds.
- (ae) Printing rollers, reducers blanket wash / roller wash and retarders pre-sensitized plate and thermal plate used in printing industry.
- (af) Resins, wood resin and ester gums.
- (ag) Scraps and wastes of all kinds.

Fuel manufactured out of municipal solid dry waste is exempt from tax from 1<sup>st</sup> April 2010 as per Notification No.

II (1) / CTR / 4(b-7) / 2010-G.O.No.33 – VII dated 29<sup>th</sup> March 2010.

- 
1. These words were substituted for the words ‘those specified in this Schedule’ by G.O.No.145 dated 3<sup>rd</sup> August 2007 (Act No. 42 of 2007) w.e.f. 16<sup>th</sup> July 2007.
  2. The words ‘Lubricating oils’ omitted by G.O.No.145 dated 3<sup>rd</sup> August 2007 (Act No. 42 of 2007) effective from 16<sup>th</sup> July 2007.



67-A	<p>Contd..</p> <p>(ah) Sheets, circle, hoops, strips, bars, rods, rounds, squares, flaps, coils and foils of non-ferrous metals.</p> <p>(ai) Silicon carbide, silicone resin and silicone oil.</p> <p><sup>1</sup>(aii) Splints and veneers for matches.</p> <p>(aj) Stampings.</p> <p>(ak) Super enameled copper wire.</p> <p>(al) Veneer sheets for plywood.</p> <p>(am) Waxes of all kinds and forms.</p> <p>(an) Wood tar and wood tar oil.</p> <p>(ao) Yeast of all kinds and forms.</p>
68.	<p>Information Technology products as notified by the Government. (The following goods have been notified as falling under this item by Notification No.II (1) / CTR / (a-6) /2007-G.O.No.3 dated 1<sup>st</sup> January 2007:-</p> <ol style="list-style-type: none"> <li>1. Word Processing machines, Electronic typewriters. <ol style="list-style-type: none"> <li>(a) Word processing machines.</li> <li>(b) Electronic typewriters.</li> </ol> </li> <li>2. Microphones, multimedia speakers, headphones <ol style="list-style-type: none"> <li>(a) Microphones.</li> <li>(b) Multimedia speakers</li> <li>(c) Headphones</li> </ol> </li> <li>3. Telephone answering machines</li> <li>4. Prepared unrecorded media for sound recording.</li> <li>5. IT software of any media. <ol style="list-style-type: none"> <li>(a) Disc for laser reading systems for reproducing phenomena other than sound or image</li> <li>(b) Magnetic tapes for reproducing phenomena other than sound or image.</li> <li>(c) other software <ol style="list-style-type: none"> <li>(i) on floppy disc or cartridge tape</li> <li>(ii) on disc or on CD ROM.</li> <li>(iii) on other media.</li> </ol> </li> <li>(d) Recorded and pre-recorded DVDs and CDs.</li> </ol> </li> <li>6. Transmission apparatus other than apparatus for radio or T.V. broadcasting. <ol style="list-style-type: none"> <li>(a) Walkie-talkie set</li> <li>(b) Cordless handset.</li> <li>(c) Car telephone</li> <li>(d) Transportable telephone</li> <li>(e) Marine radio communication equipment.</li> <li>(f) Amateur radio equipment.</li> <li>* (g) Cellular telephone (Mobile phone)</li> <li>(h) Other.</li> <li>(i) Parts of the above</li> </ol> </li> <li>7. Radio communication receivers, Radio Pagers <ol style="list-style-type: none"> <li>(a) Radio pagers</li> <li>(b) Demodulators</li> <li>(c) Other</li> </ol> </li> <li>8. Aerials, antennas and parts</li> <li>*9. LCD Panels, LED panels and parts <ol style="list-style-type: none"> <li>(a) LCD Panels / LED Panels</li> <li>(b) Parts.</li> </ol> </li> </ol>

1. Added from 1<sup>st</sup> April 2012 by notification No.II (1) / CTR / 12 (a-6) / 212-G.O. No. 47 dated 27<sup>th</sup> March 2012. See Sixth Amendment Act 35 of 2012.

\* These two items have been omitted from 12<sup>th</sup> July 2011. See foot-note No.1 below item No.30 of this list.

	<p>10. Electrical capacitors, fixed, variable and parts.  (a) Electrical capacitors, fixed, variable  (b) Parts</p> <p>11. Electronic calculators.</p> <p>12. Electrical Resistors</p> <p>13. Printer Circuits.</p> <p>14. Switches, connectors, relays for upto 5 amps.</p> <p>15. DATA/Graphic Display tubes, other than Picture tubes and parts  (a) Colour  (b) Black and White or other monochrome.</p> <p>16. Diodes, transistors and similar semi-conductor devices.</p> <p>17. Electronic Integrated Circuits and Micro-assemblies.</p> <p>18. Signal Generators and parts  (a) Signal Generators  (b) Parts</p> <p>19. Optical fibre cables made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.</p> <p>20. Optical fibre and optical fibre bundles, cables, other than those of mentioned in Sl.No.19</p> <p>21. Liquid Crystal devices, flat panel display devices and parts  (a) Liquid Crystal devices, flat panel display devices  (b) Parts</p> <p>22. Computer systems and peripherals, Electronic devices  (a) Computer systems, peripherals, and parts  (b) Electronic diaries</p> <p>23. Cathode ray oscilloscopes, spectrum analysers, signal analysers  (a) Cathode ray oscilloscopes  (b) Spectrum analysers  (c) Signal analysers</p> <p>24. Parts and Accessories of goods mentioned in Sl.No.I,II,22 and 27.</p> <p>25. DC Micromotors, Stepper motors of 37.5 watts.  (a) DC Micromotors of an output not exceeding 37.5 W  (b) DC Micromotors of an output not exceeding 750 W  (c) Stepper motors of an output not exceeding 37.5 W  (d) Stepper motors of an output not exceeding 750 W.</p> <p>26. Parts of goods mentioned in Sl.No. 25</p> <p>27. Uninterrupted power supply</p> <p>28. Permanent magnets and articles.</p> <p>29. Electrical apparatus for line telephony or line telegraphy.</p> <p><sup>1</sup>30. DVDs and CDs</p>	2068
69.	Insulators.	2069
70.	Intangible goods like Copyright, Patent, REP Licence.	2070
71.	<p>Jari of all kinds including metallic yarn, metallic jari yarn, metallic plastic yarn, polyester film yarn and radiant yarn.</p> <p>Notes:- By Notification No. II(1)/CTR/4(b-8)/2010-G.O.No.33-VIII dated 29<sup>th</sup> March 2010, effective from 12<sup>st</sup> April 2010, exemption from tax has been granted to any dealer on the sale or purchase of jari excluding polyester film yarn and radiant yarn.</p>	2071
72.	<p>Kerosene sold through Public Distribution System.  (Second and subsequent sales to family card holders by wholesale / retail distributors / fair price shops, exempted from tax from 1<sup>st</sup> January 2007 by Notification No.II (1) / CTR / (a-11) / 2007-G.O.No.9 of 2007 by Notification No. II (1) / CTR / (a-11) / 2007 – G.O.No. 9 of that date) See item No. 9 of Second Schedule for other sales of Kerosene.</p>	2072

1. Item Nos.6(g),9 and 30 have been omitted from 12<sup>th</sup> July 2011 by Notification No. II (1) / CTR / 12 (R-10) / 2011 G.O.No. 76 dated 11<sup>th</sup> July 2011 – Act 30 of 2011.

73.	Khoya / khoa.	2073
74.	Knitting wool.	2074.
75.	Lac and shellac.	2075.
<sup>5</sup> [75-A]	<b>LED (Light Emitting Diode) Lamps of all kinds.</b>	
76.	(i) Lemon grass oil, (ii) Laurel oil, (iii) Ginger grass oil.	2076
77.	Light roofing sheets obtained by immersing paper mat in bitumen.	2077.
78.	Lignite.	2078.
79.	Linear alkyl benzene (LAB), Sulphuric Acid, Alfa Olefin and Sulphonate.	2079.
80.	Maize products.	2080.
81.	Medical equipment / devices and implants.	2081
82.	Milk food and milk products (including Flavoured milk,, skimmed milk powder, Tinned, bottled or packed) Baby milk food, paneer, m,ilk powder and UHT milk.	2082.
83.	Mixed PVC stabilizer.	2083.
84.	Moulded plastic footwear, hawai chappals and straps thereof other than those specified <sup>2</sup> in the Fourth Schedule.	2084
85.	Napa Slabs (rough flooring stones).	2085.
86.	Napthalene balls.	2086.
87.	Newars	2087.
88.	Non-alcoholic beverages sold without a <sup>1</sup> brand-name.	2088.
89.	(i) Non-Ferrous metal and alloys. (ii) Metal powder including metal pastes of all types and grades and metal scraps other than those falling under the declared goods. (iii) All metal castings. (iv) Extrusions of non-ferrous metals such as aluminium, copper, and zinc.	2089.
90.	Non mechanized boats used by fishermen.	2090
91.	Oats, [Fully exempt from 1 <sup>st</sup> April 2012 by G.O.No.48 dated 27 <sup>th</sup> March 2012] cited in 148 below.	2091
92.	Oil seeds other than those specified in Section 14 of Central Sales Tax, 1956 (Central Act 74 of 1956).	2092
93.	Ores and minerals, lime, limestone, products of lime and delomite.	2093
94.	Packing cases, Packing materials including cork, cork sheets, gunny bags, HDPE/PP woven strips, HDPE/PP circular strips and woven fabrics; Hessian cloth, Hessian based paper, polythene and Hessian based paper, high density polythene, fabric based paper and bituminized water proof paper, Jute twine, Polythene and plastic bags including LDPE plastic bags for milk pouches; <sup>3</sup> Tin containers, shooks, tea chests, wooden boxes, wooden shavings, wooden crates, wooden cable drums or other material notified by the Government in this behalf. <b>Explanation:</b> Planks panels, battens, when assembled will form tea chest or packing cases will come under packing cases for the purpose of the entry,	2094
95.	Palm fatty acid.	2095
96.	Paper of all sorts, paperboard, newsprint and waste paper <sup>4</sup>	2096
97.	Paraffin wax of all grade standards other than food grade standard including standard wax and match wax.	2097.

1. See Section 2 (9) for the meaning of this term.
2. See entry No. 30 of Part B of the Fourth Schedule and the foot-note thereunder.
3. Handmade tin containers exempt from tax from 1<sup>st</sup> April 2009 by Notification No. V of G.O.No. 67 dated 21<sup>st</sup> May 2009.
4. Tax payable on the last purchase of waste paper and waste of paper board was exempted from 16<sup>th</sup> December 2007, if the goods had been sold and tax paid on inter-State sales..
5. **SI No 75-A was inserted by Act No 5 of 2015 Tamil Nadu Value Added Tax (Amendment) Act, 2015 dated 31<sup>st</sup> March 2015**

98.	Perambulators including push-chairs for babies and tyres, tubes and flaps used therewith.	2098
99.	Petromax lights.	2099
100.	Pipes, tubes and its fittings of all varieties including hose pipes, ductile pipes and PVC pipes.	2100
101.	Pizza bread.	2101
102.	Plastic granules, plastic powder master batches and scraps.	2102.
103.	Plastic raw materials.	2103
104.	<p>Pollution control equipments as notified by the Government. The following goods have been notified as falling under this item by Notification No. II (1) / CTR / (a-2) / 2007 – G.O.No.3 dated 1<sup>st</sup> January 2007:-</p> <p><b>(i) Water Pollution Control equipments</b> Coarse screen/micro screen (stainless steel/mild steel), Rotary screen/ comminutor (stainless steel/detritor), Racker arms, weirs, paddles, motor with reduction gear arrangements intended for clarifiers for liquid waste treatment, Surface aerators/floating aerators an accessories, Diffuses of all types for supply of air, in liquid waste treatment, Radial arms and accessories for trickling filters, Demineraliser for effluent treatment, Synthetic packingmedia for trickling filters, packed bed columns/towers for effluent treatment, Heaters and laterals with accessories for trickling filters, Digestors, gas meters and electrical heaters for digestors, Gas holding tanks for digestors, *Filter Press, Oil Skimmer, Dissolved Air Floatation, Centrifuge, Belt Press, Vacuum Filter, FiltrationUnits such as, (pressure filter, activated carbon filter, nano filter, reverse osmosis, micro filter), Evaporator, Continuous Chemical Dosing Equipments, Tube/Plate Separator, Autoclave for waste treatment, Aero Tiller for Composting, Mechanical Flocculator.</p> <p><b>(ii) instrumentation</b> B Oc Incubator, C Oc Apparatus, Ion Analyser. *PH Meter and Recorder, Conductivity Meter, Turbidity Meter, Waster Pollution Testing Kits, Mercury Analyser, Spectrophotometer (UV-VIS and VIS-IR Digital), Noise Meter</p> <p><b>(iii) Air Pollution Control Equipment</b> Filters (fabric filters, bag filters, vacuum filters), Electrostatic precipitators, Cyclones, Wet scrubbers, Particle analyzer (SO<sub>2</sub>, CO, NO<sub>x</sub>,SO<sub>x</sub>, hydrocarbons, chlorine, fluorine, etc.), Personal samplers, Detectors (for grass), High volume sampler, pressure gauges, timber, filter head assembly, pitel tube, sampling train (for ambient/stack air quality monitoring), Smoke meter, Mist eliminator. * Adsorption System, Bio-Filter, Incinerator, Dry Scrubber, Condenser for Waste recovery..</p>	2104
105.	<p>Printed material including<sup>2</sup> diary and calendar other than those specified in the Fourth Schedule.</p> <p>See item No. 17 of para 1 of the Notes below Part B of this Schedule for account books and diaries.</p>	2105.

106.	Printing or drawing ink, whether or not concentrated or solid, excluding toner and cartridges other than those <sup>1</sup> specified in the Fourth Schedule.	2106
107.	Processed fruit and vegetables including fruit jam, jelly, [***] <sup>2</sup> , fruit squash, paste, fruit drink and fruit juice (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule.	2107
108.	Processed meat, poultry and fish.	2108.
109.	Pulp of bamboo, wood, bagasse and paper.	2109
110.	Pulses and grams other than those specified elsewhere in the Schedule.	2110
111.	Quinine and its products.	2111.
112.	Railway wagons, engines, coaches and parts thereof.	2112.
113.	Raw Cashew, Cashew nuts, fresh or dried, whether or not shelled or peeled.	2113
114.	Raw silk and silk yarn imported from abroad.	2114
115.	Readymade garments.	2115
116.	Ready to use flour pastes.	2116
117.	Renewable energy devices and spare parts other than those specified in the Fourth Schedule.	2117
118.	River sand and grit, red earth and red gravel.	2118.
119.	<sup>3</sup> Rubber, Raw rubber, latex, Dry ribbed sheets of RMA grades, Tree lace, Earth scrap, Ammoniated latex, Latex concentrate, Centrifugal latex, Dry crepe rubber, Dry block rubber, Crumb rubber, skimmed rubber and all other qualities and grades of latex, Reclaimed rubber, all grades and qualities and Synthetic rubber.	2119
120.	Sago and starch of all kinds.	2120
121.	<sup>4</sup> Salt for industrial use.	2121
122.	Scraps and Wastes namely:- (a) Aluminium scraps. (b) Non-ferrous scraps, non-ferrous metal scraps, that is to say, scraps of copper, copper alloys, brass, lead and lead alloys (other than those specified elsewhere in the Schedule). (c) Cloth rags. (d) Waste of wool (goats hair and similar fibrous growth on bodies of animal) and waste of woolen yarn. (e) Old brass, copper and stainless steel vessel whether worn out or beaten and (f) Waste of paper board.	2122.
123.	Sewing machines, its parts and accessories	2123
124.	Sherbet.	2124.
125.	Ships, boats and other water vessels.	2125
126.	Silk cotton seeds.	2126.

1. See entry No.81 of Part B of the Fourth Schedule.
2. The word 'pickle' has been omitted from 1<sup>st</sup> January 2007 by Section 9 (1) of the Amendment Act (2) of 2007. See entry 51 above and item (d) of entry No. 55 of the Fourth Schedule.
3. Tread rubber used in retreaded tyre, cushion and vulcanizing rubber was taxable at four per cent from 23<sup>rd</sup> May 2007 as per Notification No. II (1) / CTR / 34 (a-2) / 2007 of that date. This rate has been increased to 5 per cent from 12<sup>th</sup> July 2011.
4. Sales by salt manufacturers for this purpose, were exempt by Notification No. II (1) / CTR / 34 (a-1) / 2007 dated 23<sup>rd</sup> May 2007, effective from that date, but that Notification was cancelled and the words 'Sales by any dealer' substituted for the term 'Sales by salt manufacturers' by G.O.Ms.No.90 dated 14<sup>th</sup> October 2008 – Notification II with retrospective effect from 23<sup>rd</sup> May 2007. See also entry No. 69 of the Fourth Schedule.

127.	Silk fabrics (excluding handloom silks) [***] <sup>1</sup> and textile fabrics unless covered by AED. This entry has been deleted by G.O.No.90 dated 21 <sup>st</sup> July 2011	2127
128.	Solvent oils other than organic solvent oil.	2128.
129.	Spectacles, parts and components thereof, contact lens and lens cleaner.	2129
130.	Spices of all varieties and forms including cumin seed, aniseed, other than those specified in the Fourth Schedule. Notes:- Mustard, aniseed (sombu) and Fenugreek (methi) exempt from tax from 1 <sup>st</sup> May 2008 when sold by any dealer, whose total turnover in respect of those items does not exceed Rs. 300 crores in a year – Notification G.O.No 41 dated 5 <sup>th</sup> May 2008. See page 385	2130
131.	(i) Sports goods including goods for indoor or outdoor games, swings, medals, cups, trophies, shields and badges excluding apparel and footwear. (ii) Childre’s playground equipments.	2131
132.	Students notebooks and copybooks other than those specified in the Fourth Schedule.	2132
<sup>3</sup> 132-A	<b>Sugar of all kinds, that is to say, cane sugar, beet sugar, chemically pure sucrose in solid form and imported sugar of all kinds</b>	
133.	<sup>2</sup> Sweets made of groundnuts, gingelly, puffed rice, fried gram and peas dhall and murukku.	2133
134.	Tamarind seed and powder.	2134
135.	Tanning materials of vegetable origin.	2135
136.	Tapioca flour.	2136
137.	Tea. See item No. 15 on page 380 for reduced rate for certain sales.	2137
138.	Tools.	2138.
139.	Toys excluding electronic toys.	2139
140.	(i) Tractors of all kinds <sup>3</sup> (excluding crawler tractors), and articles (excluding batteries) adapted for use, generally as parts an accessories of tractors and tools and implements used therewith, (ii) Trailers of tractors therewith, (iii) Power tillers, threshers, combined harvesters and transplanter and (iv) attachments and parts of (i), (ii) & (iii).	2140
141.	Transformers.	2141
142.	Transmission wires and towers.	2142
143.	Umbrellas of all kinds including beach and garden umbrellas and folding umbrellas and parts thereof.	2143
144.	Vanaspati (Hydrogenated Vegetable Oil).	2144
145.	(i) Vegetable oils including refined vegetable oils (ii) Oil cake other than those specified in the Fourth Schedule. Prior to 1 <sup>st</sup> April 2012, when it was substituted in its present form by notification No.II (1) / CTR / 12 (a-2) / 2012 – G.O.No. 47, dated 27 <sup>th</sup> March 2012, (Sixth Amendment Act 35 of 2012), this entry was as under:- Vegetable oil and oil cake other than those specified in the Fourth Schedule: See entry No. 65 of the Fourth Schedule Part B.	2145
146.	Vegetable vathal of all kinds <sup>3</sup> sold under a brand-name other than those specified in the Fouth Schedule	2146

1. The word ‘tobacco’ has been omitted form 1<sup>st</sup> April 2007 by Section 9(4) of the Amendment Act (21 of) 2007, consequent on that commodity being deleted from the list of ‘declared goods’ in Section 14 of the Central Sales Tax Act, 1956 from that date.
2. Kadalai Mittai, Ellu Mittai, Pori Urundai and Hand made Mittai have been exempted from tax from 23<sup>rd</sup> May 2007.
3. **Sl.No. 132-A was inserted by G.O.Ms.No.82 CT&R (B1) dated 31.10.2014.**

147.	Wet dates.	2147
148.	Wheat. Rate of tax reduced to 2 per cent from 1 <sup>st</sup> January 2007 by Notification No. II (1) / CTR / 30 (a-3) / 2007-G.O.No. 79 dated 23 <sup>rd</sup> March 2007. Fully exempted from tax from 1 <sup>st</sup> April 2012 by Notificaion No. II (1) / CTR / 12 (a-10) / 2012 – G.O.No.48 of 27 <sup>th</sup> March 2012.	2148
149.	Wheat Flour, atta, maida and rava (sooji).	2149
150.	Windmill for water pumping and for generation of electricity.	2150
151 <sup>1</sup>	(a) Woven fabrics of silk or silk waste. (b) Woven fabrics of carded wool excluding hair belting. (c) Woven fabrics of combed wool excluding hair belting. (d) Woven fabrics of synthetic filament yarn. (e) Woven fabrics of artificial filament yarn. (f) Woven fabrics artificial staple fibres (g) Narrow woven fabrics (h) Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks. (i) Any other textile products, not specified in any of the Schedules. (j)	

- 
1. The entry was added from 12<sup>th</sup> July 2011 by Notification No. II (1) / CTR / 12 (R-7)/2011-G.O.No. 76 dated 11<sup>th</sup> July 2011 but deleted among with entry No. 127 from the former date by Notification No. II (1) / CTR / 17 (a-1) / 2011-G.O. No. 90 dated 21<sup>st</sup> July 2011, effective from 12<sup>th</sup> July 2011. G.O. No. 90 dated 21<sup>st</sup> July 2011. See entry No. 77-A of the Fourth Schedule.

## NOTES

1. The following goods, normally taxable under Part C of the Schedule, are taxable from 1<sup>st</sup> January 2007 at 4 (four) per cent under Notification No. II (1) / CTR / 30 (a-5) / 2007 – G.O.No.79 dated 23<sup>rd</sup> March 2007 and at 5% from 12<sup>th</sup> July 2011 under Notification No. II (1) / CTR / 12 (R-20) / 2011 – G.O.No. 78 dated 11<sup>th</sup> July 2011.

1. Chicory and un-branded Coffee powder (Code No. 801) other than instant coffee.
2. Masala Powder with brand-name. (Code No. 802)
3. Tapioca Chips, flour, Tapioca waste. (Code No. 803)
4. Bajji Flour. (Code No. 804)
5. Energy (Sathu Mavu) flour. (Code No. 805)
- 5-A Unbranded Ghee<sup>1</sup>. (Code No. 806)
6. Date Syrup. (Code No. 807)
7. Interesterified vegetable oil fat (vanaspathi). (Code No. 808)
- <sup>2</sup>8. Un-branded bakery products including bun, rusk, biscuits and cakes. (Code No. 2008)
9. Diagnostic kits, diagnostic reagents, accessories, blood bags and disposables. (Code No. 809)
10. Wet grinders. (Code No. 810)
11. Jolleys door and window frames made of R.C.C and R.C.C pipes (without input tax credit on purchase of cement) . (Code No. 811)
12. Un-branded steel furniture. . (Code No. 812)
13. All plastic goods other than doors, windows, frames, profiles, automobile, industrial and sanitary items. . (Code No. 813)
14. Kuthuvilakku, Agalvilakku, Pavai vilakku, Yanai vilakku, Karthikai vilakku, Kovilmani, Karpoorathattu, Dhoopakkal. (Code No. 814)
15. Moulded idols. (Code No. 815)
16. Audio cassettes including pre-recorded cassettes. (Code No. 816)
17. Accounts books and diaries. (Code No. 817)
18. School bags and un-branded travel bags. (Code No. 818)
19. Shields. (Code No. 819)
20. Barbed wire, wire rod and wire links. (Code No. 820)
21. Map made of cotton yarn. (Code No. 821)
22. Used cars / Motor vehicles on value addition without input tax credit (Code No. 822)
23. Textile machinery and parts. (Code No. 823)
24. Fasteners including nails, <sup>3</sup>bushes, washers and rivets.
25. Electroflux. (Code No. 824)

- 
1. The rate of tax for branded ghee is also reduced from 1<sup>st</sup> April 2004 to 4 per cent and from 12<sup>th</sup> July 2011 to 5 per cent. See para 5(1) below.
  2. This item has been omitted by Notification No. II (1) /CTR / 12(u-2)/2011-G.O.No.86 dated 19<sup>th</sup> July 2011.
  3. The present item No.5-A was originally (wrongly) entered as item No. 5 and in item No. 24, the word ‘bushers’ was entered for the present word ‘bushes’. These two errors were corrected by Erratum Notification No. II (I) / CTR / 12(u-5)/2011-G.O. No. 86 dated 19<sup>th</sup> July 2011.



2. The rate of tax has been reduced to 4 per cent for the following goods, with effect from 23<sup>rd</sup> May 2007 by the Notification No. II (1)/CTR/34 (a-2)/2007 of that date and to 5 per cent from 12<sup>th</sup> July 2011 by Notification No. II (1)/CTR/12 (R-22)/2011-G.O.No. 78 dated 11<sup>th</sup> July 2011:-

1. Tread rubber used in retreaded tyre, cushion and vulcanizing rubber etc. (Code No. 825)
2. Un-branded footwear exceeding Rs. 200 as sale price, the rate for branded footwear remaining at 1.5 per cent. (Code No. 826)
3. Other materials used in the manufacture of footwear. (Code No. 827)
4. Non-woven fabric and materials made out of the fabric. (Code No. 828)

For the meaning of 'branded see Section 2 (9) of this Act.

3. The rate of tax has been reduced to 4% from 12.5 per cent in respect of the following goods, from 1<sup>st</sup> April 2008 by Notification No. II(1)/CTR/11(b-1)/2008-1 of G.O.No.36 of that date. This rate was increased to 5 per cent from 12<sup>th</sup> July 2011 by Notification No.II (1)/CTR / 12 (R-23) / 2011- G.O .No. 78 dated 11<sup>th</sup> July 2011:-

1. Arecanut raw seeval. (Code No. 829)
2. Mosaic Chips. (Code No. 830)
3. Files and folders made of paper board. (Code No. 831)
4. Plastic photo frames. (Code No. 832)
5. Generation used for producing electricity. (Code No. 833)

4.The same reduced rate of 4% has been granted from 1<sup>st</sup> April 2008 by Notification No. II (1)/CTR/II (b-7)/2008-G.O.No. 36 (VII) of that date for sales of used motor vehicles (Code No. 822) which have suffered tax either under the TNGST Act or this Act and registered within this State under the Motor Vehicles Act, 1988, subject of the conditions that

- (i) the sales are by dealers other than those in automobiles, including commercial vehicles, two wheelers and three wheelers, and
- (ii) no input tax credit is availed by the dealer.

This rate was increased to 5 per cent from 12<sup>th</sup> July 2011 by Notification No. II (1) / CTR / 12 (R-25) / 2011-G.O.No. 78 dated 11<sup>th</sup> July 2011.

5. The rate of tax for the following goods has been reduced from 12.5 per cent to 4 per cent from 1<sup>st</sup> April 2009, by Notification No. II (1) / CTR / 13 / 2009-G.O.No. 67 dated 21<sup>st</sup> May 2009:-

1. Ghee with brand name (Code No. 341)
2. Pickles with brand name (Code No. 834)
3. Hand made iron safe (Code No. 835)
4. Dry grapes (kismis) (Code No. 326)
5. Paper pin, safety pin, gem clip, identity card clip, examination board clip, rubber band and stapler pin. (Code No. 836)
6. Information Technology products, namely, <sup>1</sup>[\*\*\*] MP3 and MP4 players (Code No. 837)

This rate was increased to 5 per cent from 12<sup>th</sup> July 2011 by Notification No. II (1) / CTR / 12 (R-28) / 2011 – G.O. No. 78 dated 11<sup>th</sup> July 2011.

6. By Notification No. II (1) / CTR / 4(b-1) / 2010 – G.O.No.33 – I dated 29<sup>th</sup> March 2010, effective from 1<sup>st</sup> April 2010, the rate of tax has been reduced from 12½ per cent to 4 (four) per cent on the sales by any dealer of the following goods:

1. Branded coffee powder (other than instant coffee)
2. Plain brush
3. Branded sweets and savouries
4. (i) Knives, (ii) Scissors and (iii) Hand needles used for tailoring.
5. Branded ready mix food products (in the form of flour, powder or net dough)

This rate was increased to 5 per cent from 12<sup>th</sup> July 2011 by Notification No. II (2) / CTR / 12 (R-29) / 2011 – G.O./No78 dated 11<sup>th</sup> July 2011, as corrected by erratum Notification No. II (1) / CTR / 12 (u-6) / 2011 – G.O. No. 86 date 19<sup>th</sup> July 2011.

7. See item No. 57 of PART C Schedule.

8. Gen-sets used for producing electricity reduced from 14.5% to 5% from 7<sup>th</sup> December 2012 by notification No. II(1)/CTR/35 (b-2)/2012 – G.O. No. 154 dated 8<sup>th</sup> December 2012.

By notification No. II(2) / CTR / 967 / 2013- G.O. No. 156 dated 9<sup>th</sup> December 2013, notified in the Gazette dated 25<sup>th</sup> December 2013, the following addition has been made to this item : --

A reduction in the rate of tax from 12.5% to 4% upto 11<sup>th</sup> July 2011 and from 14.5% to 5% from 12<sup>th</sup> July 2011 has been made in respect of tax payable by any dealer on the sale of Generating sets (Gen-sets) used for producing electricity in the State.

9..The reduction hereby made shall be deemed to have come into force on the 1<sup>st</sup> April 2008 and shall remain in force upto and inclusive of the 6<sup>th</sup> December 2012, subject to the following conditions : --

(i) There shall be no refund of tax already collected at the rate of 12.5% or 14.5% as the case may be, on the sale of Generating sets between 1-4-2008 and 6-12-2012 remitted to the Government.

(ii) Input tax credit shall be allowed at 12.5% from 1-4-2008 upto 11-07-2011 and at 14.5% from 12-7-2011 upto 6-12-2012 on the tax paid in the State on the purchase of Generating sets during the above said period, provided tax is collected at the rate of 12.5% or 14.5%, as the case may be, not remitted to Government on the sale of Generating sets in the State.:

(iii) If the tax was collected at the rate of 12.5% or 14.5%, as the case may be, on the sale of Generating sets in the State between 1-4-2008 and 6-12-2012 but remitted to the Government at the rate of 4% or 5% as the case may be, the difference in tax shall be remitted to the Government.

(iv) The input tax credit shall be restricted to 4% or 5%, as the case may be, if the tax is paid at the rate of 12.5% or 14.5% on the purchase of Generating sets but collected and remitted to the Government at the rate of 4% or 5%, on the sale of Generating sets in the State.

- 
1. The term 'i-pod' omitted from 12<sup>th</sup> July 2011 by Notification No. II (1) / CTR / 12 (R-3) / 2011 – G.O. No. 75 dated 11<sup>th</sup> July 2011. The entire item No.6 was omitted from 21<sup>st</sup> March 2013, by Notification No. II(1) / CTR / 11(a-1) / 2013 – G O No. 30 of that date.

**PART – C<sup>1</sup>**

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

**( Goods which are taxable at the rate of <sup>2</sup>[14.5] per cent )**

<b>Sl. No.</b>	<b>Description of the Goods</b>
(1)	Absolute alcohol, methyl alcohol, rectified spirit, neutral spirit and denatured spirit. <b>(Code No.302)</b>
(2)	Adhesives of all kinds including gum, glue, adhesive solutions, gum paste, lapping compound, liquid M-seal epoxy, adhesive tapes, self adhesive tapes, gum tapes, gummed tapes and resin other than those specified elsewhere in this Schedule. <b>(Code No.303)</b>
(3)	(i) Air-conditioning plants, air-conditioners and other air-conditioning appliances, air-coolers, rook coolers including all cooling appliances, apparatus and instruments. (ii) Refrigeration plants and all kinds of refrigerating appliances and equipments including refrigerators, deep freezers, mechanical water-coolers, coffee coolers, walk-in-coolers. (iii) Water-cooler-cum-heater units. (iv) Parts and accessories of items (i) to (iv) above. . <b>(Code No.304)</b>
(4)	Apparatus for making coffee under steam pressure, commonly known as espresso. . <b>(Code No.305)</b>
(5)	Arms, ammunition and explosives of all kinds, including:- (i) rifles, revolvers, pistols and bayonets, truncheons and ammunition used therewith; (ii) Hand-grenades; (iii) Air-guns, air rifles and pellets used therewith; (iv) Gelatin sticks, RDX, gunpowder, detonator caps, igniters, electric detonators, fuses and other blasting powder and the like. . <b>(Code No.306)</b>
(6)	Articles and equipments for gymnastics including health fitness equipments. . <b>(Code No.307)</b>
(7)	Asbestos sheets and products, cement products in combination with other materials not elsewhere mentioned in this Schedule. . <b>(Code No.308)</b>
(8)	<sup>3</sup> Bakery products including biscuits of all varieties, cakes, pastries sold with brand-name.. <b>(Code No.309)</b>
(9)	Batteries and parts thereof, dry-cells, button cells, solar cells of all kinds, parts and accessories thereof including zinc calots and carbon rods. . <b>(Code No.310)</b>
<sup>4</sup> (9A)	Beedi and Beedi Tobacco
(10)	Binoculars, monoculars, opera glasses, other optical telescope, astronomical instruments, microscope, binocular microscopes, magnifying glasses, diffraction apparatus an mounting therefore including theodolite, survey instruments and optical lenses, other than lenses for spectacles. . <b>(Code No.311)</b>
(11)	Blasting gunpowder and other mechanical explosives. <b>(Code No. 312)</b>
(12)	(i) Bulbs, horns, cables and fare meters for all motor vehicles. (ii) Parts and accessories excluding batteries, tyres, tubes and flaps of two-wheelers and three-wheelers and higher number of wheelers. (iii) Tyres, tubes and flaps ordinarily used for tractors, trailer of tractors. . <b>(Code No.313)</b>
(13)	Bulldozers, excavators, earthmovers, dumpers dippers, pile-layers, scrappers and the like and parts and accessories thereof. <b>(Code No. 314 )</b>
(13A)	<sup>5</sup> (a) Cellular Telephone (Mobile Phone); <sup>6</sup> (b) I-Pod ; (c) i-phone ]; (d) LCD Panels / LED Panels ; (e) DVDs and CDs ; (f) Parts and accessories of the above.

1. Substituted by G.O.Ms.No. 133, dated 12<sup>th</sup> July 2007 (Act No. 42 of 2007) w.e.f 12<sup>th</sup> July 2007.

2. Rate of tax increased from 12.5% to 14.5% by Notification No. II (1)/CTR/12(R-6)-G.O.No. 76 dated 11<sup>th</sup> July 2011 2011 – Act No. 30 of 2011, with effect from 12<sup>th</sup> July 2011.

3. Bread including bun and rusk (branded or otherwise) exempted from 1<sup>st</sup> April 2008 – see item No.12 of Part B of the Fourth Schedule. See note (2) below item No. 8 of Part B of the Schedule.

4. This entry was added here by Notification No. II(1)/CTR/12(R-14)/2011-G.O.No.76 dated 11<sup>th</sup> July 2011, with effect from 12<sup>th</sup> July 2011 – Act No.30 of 2011; these goods were previously exempt from tax -see entry No. 2 of Part A of the Fourth Schedule

5. This entry was added in this Schedule by Notification No. II (1)/CTR/12(R-11)/2011-G.O.No.76 – VII dated 11<sup>th</sup> July 2011 – Act No. 30 of 2011, effective from 12<sup>th</sup> July 2011.

6.Items (b) and (c) in Sl No. 13-A were omitted by Notification No. II(1)/CTR/11(a-2)/2013-G.O.No 30, dated 21<sup>st</sup> March 2013, with effect from that date – Fourth Amendment Act, 2013. as per ACT No 15 of 2013 dated 29.05.2013

Sl. No.	Description of the Goods
(14)	Cement, including white cement and their substitutes and concrete mixture. <b>(Code No. 315)</b>
(15)	Cement products of all kinds including cement tile, pavement bricks, excluding cement jolleys, doors, window frames made of RCC and RCC pipes. <b>(Code No. 316)</b>
(16)	Chinaware, porcelain ware and stoneware articles. <b>(Code No. 317)</b>
(17)	Cinematographic equipments, including video cameras, projectors over-head projectors, enlargers, plates and cloth required for use therewith, sound-recording and re-producing equipments, parts and accessories thereof and lenses, exposed films, film-strips, arc or cinema carbons, cinema slides. <b>(Code No. 318)</b>
(18)	Collapsible gates, rolling shutters whether operated manually, mechanically or electrically and parts and grills made of iron and steel. <b>(Code No. 319)</b>
(19)	Confectionery including toffee, chocolate and <sup>1</sup> sweets of all kinds, ice-candy, ice-cake, ice-jelly, kulfi and frozen confectionery, frozen dessert, chewing gum, bubble gum and the like sold with brand-name. <b>(Code No. 320)</b>
(20)	Cosmetics and toilet articles, that is to say, talcum powder, prickly heat powder, similar medicated body powder and forms, ramachom oil, cinnamon oil, perfumes; scents, snow and cream, <i>eau de cologne</i> , solid colognes, beauty boxes, face packs, cleansing liquids, moisturizers, make-up articles, complexion rouge, *bleaching agents, hair-oil, hair-dyes, hair-sprayers, hair removers, hair creams, lipsticks, nail polishes and varnishes, polish removers, eyeliners, eye-lashers and body deodorants. <b>(Code No. 321)</b>
(21)	(i) Crockery (other than those specified elsewhere in this Schedule) (ii) Cutlery (other than those specified elsewhere in this Schedule) including table cutlery, forks. <b>(Code No. 322)</b>
(22)	(i) Detergents whether cakes, liquid or powder, toilet soap, abir, blue, stain busters, stain removers and all kinds of cleaning powder and <sup>2</sup> liquids, other than those specifically mentioned elsewhere in the Schedule. <b>(Code No. 323)</b> <sup>4</sup> <b>[(ii) Disinfectants and Germicides.]</b>
(23)	Diesel locomotive and parts and accessories thereof. <b>(Code No. 324)</b>
(24)	Doors, windows, ventilators, partitions, stands, ladders, etc., made of any materials other than those specified in the Schedule. <b>(Code No. 325)</b>
(25)	Dry fruits and nuts and kernel such as almond, pistha, <sup>3</sup> dry grapes, figs, apricots, walnut, other than those specified elsewhere in this Schedule. <b>(Code No. 326)</b>
(26)	Duplicating machines, photo copying machines, reprographic copiers including roneo machines, including duplicators and any other apparatus for obtaining duplicate copies, parts and accessories thereof, ribbons, plates used therewith. <b>(Code No. 327)</b>
(27)	Electric motor, spare parts and accessories. <b>(Code No. 328)</b>
(28)	Electrical – domestic and commercial appliances including- food processors like mixer, grinder, ovens, frying pans, roti-maker, rice cooker, deep fat fryer, curd maker, hot food cabinet, water heater including immersion heater, electric kettle, electric knife, cooking ranges, washing machine, dish washer, electric iron, electric hair drier, electric hair remover, shavers, electric time switches, mechanical timers, vacuum cleaner, water purifier, drier, coffee roasting appliances, floor polisher, massage apparatus, sharpeners, vending machines, other than those specified elsewhere in the Schedule. <b>(Code No. 329)</b>

- 
1. Branded sweets made taxable at 4 per cent from 1<sup>st</sup> April 2010 and at 5 per cent from 12<sup>th</sup> July 2011 – see item 3 of para 6 of the notes
  2. Bleach Liquid exempted from tax from 1<sup>st</sup> April 2009 by G.O.No.68 dated 21<sup>st</sup> May 2009
  3. Dry grapes (kismis) made taxable at 4 per cent from 1<sup>st</sup> April 2009 and at 5 per cent from 12<sup>th</sup> July 2011 – see item (4) of para (5).
  4. In SI No. 22 Sub-division (ii) was inserted by Section 2(2) as per ACT No. 14 of 2013, TNVAT (Third Amendment) Act, dated 29.05.2013.

<b>Sl. No.</b>	<b>Description of the Goods</b>
(29)	Electric storage batteries including containers, covers and plates. <b>(Code No. 330)</b>
(30)	Electronic toys and games. <b>(Code No. 331)</b>
(31)	Fans, Air circulator, Voltage stabilizers and regulators not specified elsewhere, controlling systems and thyristor control power equipments. <b>(Code No. 332)</b>
(32)	Fax machines and their parts and accessories. <b>(Code No. 333)</b>
(33)	Fibre glass sheets and articles made of fibre glass other than those specifically mentioned in the Schedule. <b>(Code No. 334)</b>
(34)	Fire-fighting equipments and devices. <b>(Code No. 335)</b>
(35)	Fireworks including coloured matches. <b>(Code No. 336)</b>
(36)	Floor and wall tiles of all varieties:- (v) Ceramic tiles, glazed floor, roofing and wall tiles; (vi) Cuddappah stone slabs and Shahabad stone slabs.; (vii) (a) Granite blocks (rough or raw); and (b) Polished granite slabs, including tombstones, monument slab and headstone; (iv) Blackstone, kota stone ; (v) Marbles, that is to say;- (a) Marble boulders or jumps ; (b) Marble slabs ; (c) Marble chips ; (d) Marble dusts ; (e) Marble floor tiles and wall tiles ; and (f) Other articles made of marbles ; (vi) Mosaic tiles, chips <sup>1</sup> and powder. <b>(Code No. 337)</b>
(37)	Furnaces and boilers of all types including fluidized bed boilers and Ignifluid boilers and boilers using agricultural waste as fuel but not including boilers using municipal waste only as fuel ; <b>(Code No. 338)</b>
(38)	Gas stoves, Gas ovens, other than those mentioned in any of the Schedules, <b>(Code No. 339)</b>
(39)	Generators <sup>2</sup> , Generating sets <sup>3</sup> and non-electronic voltage stabilizers. <b>(Code No. 340)</b>
(40)	<sup>4</sup> Ghee with brand-name. <b>(Code No. 341)</b>
(41)	Glass and glassware other than those specified elsewhere in the Schedule. <b>(Code No. 342)</b>
(42)	Ice-creams sold with brand-name. <b>(Code No. 343)</b>
(43)	Instant tea and instant coffee. <b>(Code No. 344)</b>
(44)	Internal combustion engine, marine engine, diesel engine, oil engine, generator, their spare parts, other than those specifically mentioned in this Schedule. <b>(Code No. 345)</b>
(45)	Laminated board of sheet of all varieties and description including expanded polystyrene of all kinds of mica, sunmica, formica, decolam, copper-clad board or sheet. <b>(Code No. 346)</b>
(46)	Lifts, elevators, hoists, whether operated by electricity, hydraulic power, mechanical power or steam. <b>(Code No. 347)</b>
(47)	Machine-made matches. <b>(Code No. 348)</b>

- Mosaic Chips will be taxable at 4 per cent from 1<sup>st</sup> April 2008 by Notification No. II (1)/CTR/II (b-1)/20098-G.O.No. 36 (1) of that date. (Code No. 830). This rate has now been increased to 5 per cent from 12<sup>th</sup> July 2011.
- Generators used for producing electricity is taxable at 4 per cent from 1<sup>st</sup> April 2008 as per Notification No. II (1)/CTR/11 (b-1)/2008-G.O.No. 36 (1) of that date. This rate has now been increased to 5 per cent from 12<sup>th</sup> July 2011 See item No. 8 of the notes.
- By Notification No. II(1)/CTR/35(b-2)/2012-G.O.154 dated 8<sup>th</sup> December 2012, a reduction in the rate of tax from 14.5% to 5% from 7<sup>th</sup> December 2012, has been sanctioned, for these goods, otherwise known as Gen-sets. See also item No. 8 of the notes
- Rate of tax reduced to 4 per cent from 1<sup>st</sup> April 2009 – This rate has now been increased to 5 per cent from 12<sup>th</sup> July 2011

Sl. No.	Description of the Goods
(48)	Mirrors of all kinds. <b>(Code No. 349)</b>
(49)	Motor vehicle, chassis of motor vehicles, motor-cycles, motor combinations, motor-scooter, mopeds, motorettes, three-wheelers, motor vessels, motor engine, trailers, motor bodies built on chassis on motor vehicles and bodies built on motor vessele, components, spare parts and accessories thereof. <b>(Code No.350)</b> Notes:- See para 4 of the notes below Part B of this Schedule, for sales of used motor vehicles . See also item No. 49 in the list of exemptions etc. under this Act.
(50)	<ul style="list-style-type: none"> <li>i. Paints and enamels not otherwise specified in this Schedule, including powder paints, stiff paste paints and liquid paints.</li> <li>ii. Colours.</li> <li>iii. Dry distempers including cement based water-paints, oil bound distempers, plastic emulsion paints.</li> <li>iv. Varnishes, French polish, bituminous and coal tar blacks.</li> <li>v. Diluents and thinners including natural and synthetic drying and semi-drying oils such as double boiled linseed oil, brown linseed-oil, stand oil, sulphurised linseed-oil, parilla oil, whale oil and tung oil.</li> <li>vi. Glaziers putty, grafting putty, resin cements, caulking compounds and other mastics, painters fillings, non-refractory surfacing preparations for facades, indoor walls, false ceiling or the like.</li> <li>vii. All other materials used in painting and varnishing such as flint papers, emery clothes, brushes<sup>1</sup>, paint removers and stainers of all kinds. <b>(Code No.351)</b></li> </ul>
(51)	Photographic cameras and enlargers, flash light apparatus, photo blocks, lenses, films including X-ray films <sup>2</sup> and film packs and plates, photo albums, <sup>3</sup> photo frame, photo mounts. <b>(Code No.352)</b>
(52)	Plaster of Paris. <b>(Code No. 353)</b>
(53)	<ul style="list-style-type: none"> <li>i. Plywood, veneer plywood, hard board, particle board, block board, insulation board, lamin board, batten board, hard or soft wall ceiling, floor boards and similar boards of wood of all kinds, whether or not containing any material other than wood.</li> <li>ii. All other non-soft boards. <b>(Code No. 354)</b></li> </ul>
(54)	Power factors and shunt capacitors of all kinds <b>(Code No. 355)</b>
(55)	Sandalwood. <b>(Code No. 356)</b>
(56)	Sanitary equipments and fittings of every description including sinks, wash-basins, wash-basin pedestal, taps, bath showers, bidets, water-closet tanks, flushing cisterns, urinals, commodes, manhole covers used in connection with drainage and sewerage disposals, parts and accessories thereof. <b>(Code No. 357)</b>
(57)	<sup>4</sup> Sanitary towels, sanitary napkins, belt-less napkins, baby nappies and disposable diapers. <b>(Code No. 358)</b>
(58)	Shaving sets, safety razors, razor blades, razor cartridge, shaving brush, shaving cream, shaving soap, after-shave lotion. <b>(Code No. 359)</b>

1. Paint brushes taxable at 4 per cent from 1<sup>st</sup> April 2010 and to 5 per cent from 12<sup>th</sup> July 2011, as per item No. 2 of para 6 of the notes.
2. Medical X-ray films sold by Tvl. Hindustan Photo Films Mfg. Co. Ootacamund are liable for tax only at 4 per cent from 23<sup>rd</sup> December 2010 to 11<sup>th</sup> July 2011 and at 5 per cent thereafter – see item No.39.
3. Plastic photo frame is taxable at 4 per cent from 1<sup>st</sup> April 2008 (Notification No.II(i)/CTR/11(b-1)/2008 – GO. No. 36(1) of that date. This rate has now been increased to 5 per cent from 12<sup>th</sup> July 2011 – see para 3.
4. All these goods are taxable at 5 per cent from 1<sup>st</sup> April 2012, by notification No.II/CTR/12(a-11)/2012 – GO.No.48 dated 27<sup>th</sup> March 2012.

(59)	Strong room or vault doors and ventilators armoured or reinforced safes, strong boxes <sup>1</sup> and doors, cash chests, cash or deed boxes, wall cofers, safe deposit lockers and locker cabinets. <b>(Code No.360)</b>
(60)	Studio backgrounds including lighting control reflectors, tri-reflectors, modifiers, backgrounds, curtains backgrounds etc. <b>(Code No. 361)</b>
(61)	Synthetic rubber products and products of mixture of rubber <b>(Code No. 362)</b>
(62)	Television sets and component parts and accessories thereof. <b>(Code No. 363)</b>
(63)	Timber <b>(Code No. 364)</b> <b>Explanation :-</b> Timber includes all kinds of wood, standing trees, logs, planks, rafters of any size or variety, other than those specified elsewhere in the Schedule.  <b>Note :-</b> Sales of standing green or dead cashew trees are exempt from tax from 1 <sup>st</sup> January 2007 by Notification No. II (1) / CTR / 11 / 2009 – GO. No. 65, dated 21-5-2009.
(64)	Tooth-paste, tooth-powder (whether medicated or not), toothbrush and other dentifrices, mouthwashes, tongue cleaners and deodorants. <b>(Code No. 365)</b>
(65)	Tyres, tubes and flaps other than those specified in the Schedule. <b>(Code No. 366)</b>
(66)	Vaccum flasks of all kinds and descriptions including refills for such fasks and thermally insulated flasks, containers and vessels including thermoses, thermic jugs, ice-buckets or boxes, tins and receptacles to keep food or beverages or other articles, hot or cold and components and accessories thereof. <b>(Code No. 367)</b>
(67)	Watches, clocks, time-pieces (whether or not in combination with any other devices), stop watches, time switches, mechanical-timers, time-recorders, auto print time punching clocks, time-registers, instrument panel clocks of all kinds including all such electronic devices, parts and accessories thereof, watch bands, watch bracelets, watch chains, watch straps. <b>(Code No. 368)</b>
(68)	i Water-meters, gas-meters, industrial thermometers, parts and accessories thereof. ii (a) Weighing machines of all kinds including platform scales, weigh-bridges, counter scales, and balances, parts and accessories of such machines and weights used therewith; (b) Dipping measures, metric pouring measures, conical measures, cylindrical measures; and (c) Meter scales, measuring-tapes, steel yards and survey chains. <b>(Code No. 369)</b>
(69)	Any other goods, not specified in any of the Schedule. <b>(Code No. 301)</b>

1. Hand made iron safe is taxable at 4 per cent from 1<sup>st</sup> April 2009 and at 5 per cent from 12<sup>th</sup> July 2011 – see page 112 ; hand made steel trunk box exempt from tax from 1<sup>st</sup> April 2009 by Entry 41-A of Fourth Schedule.

**THE SECOND SCHEDULE**  
[See sub-section (5) of Section 3]

Sl.No.	Description of the Goods	Point of levy	Rate of tax	Commodity Code Number
(1)	(2)	(3)	(4)	
1.	Alcoholic liquors of all kinds for human consumption which are purchased / procured / brought from outside the State other than foreign liquors falling under item 3.	At the point of first sale in the State.	58 per cent	401
		<sup>1</sup> At the second point of sale in the State	14.5 per cent	
<sup>2</sup> [2..	(i) Alcoholic liquors of all kinds for human consumption, other than liquors falling under items 1 and 3.	At the point of first sale in the State	58 per cent	401
	<sup>5/4</sup> (ii) Alcoholic liquors of all kinds for human consumption, other than Beer, Wine, Draught Beer and liquors falling against Serial Numbers 1 and 3, [where basic price per case is,	At the second point of sale in the State.	220 per cent	402
	(a) Upto Rs. 421		245 Per cent	
	(b) From Rs.422 upto Rs.435		240 Per cent	
	(c) From Rs. 436 upto Rs.455		230 Per cent	
	(d) From Rs.456 upto Rs.469		225 Per cent	
	(e) From Rs.470 upto Rs. 499		220 Per cent	
	(f) From Rs.500 upto Rs.514		215 Per cent	
	(g) From Rs.515 upto Rs.527		210 Per cent	
	(h) From Rs.528 upto Rs.717		205 Per cent	
	(i) From Rs.718 upto Rs.760		195 Per cent	
	(j) From Rs.761 upto Rs.4726		190 Per cent	
	(k) From Rs. 4727 and above		185 Per cent] <sup>5</sup>	
	(iii) Beer	At the second point of sale in the State	260 per cent	
	(iv) Wine	At the second point of sale in the State	250 per cent	
	(v) Draught Beer	At the second point of sale in the State	270 per cent	



	(vi) Alcoholic liquors of all kinds for human consumption, other than liquors falling against Serial Numbers 1 and 3.	At the third point of sale in the State	14.5 per cent]	
3.	Foreign liquors, that is to say, wines, spirits, and beers, imported into Indian from foreign countries and dealt with under the Customs Tariff Act, 1975 (Central Act 51 of 1975) or under any other law for the time being in force relating to the duties of customs on goods imported into India [As amended by Act 50 of 2008]	At the point of first sale in the State	73 per cent (upto 30 <sup>th</sup> June 2008) 58 per cent From 1 <sup>st</sup> July 2008	403
4.	Aviation Gasoline	At the point of first sale in the State	29 per cent	404
5.	(i) Aviation Turbine Fuel including <sup>1</sup> jet fuel.	At the point of first sale in the State	29 per cent	405
	<sup>3</sup> (ii) Aviation Turbine Fuel sold to a Turbo-Prop Aircraft. Notes : This commodity became one of the declared goods by inclusion as clause (ii-d) in Section 14 of the CST Act from 11 <sup>th</sup> May 2001.  This entry was substituted as under by Section 2 of the Fourth Amendment Act (19 of) 2012, effective from 19 <sup>th</sup> June 2012, as notified by G.O. No. 81.	At the point of first sale in the State	4 per cent	
	(ii) Aviation Turbine Fuel sold to an aircraft with a maximum take-off mass of less than forty thousand kilograms operated by scheduled airlines	At the point of first sale in the State	5 per cent	

1. Added from 1<sup>st</sup> April 2012 by notification No.II(1)/CTR/12(a-1)-GO.No.47 dated 27<sup>th</sup> March 2012 (Act No.35 of 2012).
2. Substituted by Section 3 of the Fifth Amendment Act No. 28 of 2013, with effect from 1<sup>st</sup> April, 2013.
3. This commodity has been substituted in the CST Act as 'Aviation Turbine Fuel sold to an aircraft with a maximum take-off mass of less than 40,000 kgs. Operated by scheduled airlines, by clause 132 of the Finance Act No.22 of 2007, effective from 11<sup>th</sup> May 2007. The sales of this commodity 'Aviation Turbine Fuel' is exempt from tax when sold by Oil Companies to certain aircrafts – See Entry No.331 on page 371.
4. In Serial No 2 sub-division (ii) was newly added as per ACT No. 28 of 2013- TNVAT (Fifth Amendment) , Act 2013 dated 08.11.2013.
5. In Serial No. 2 newly added sub-division (ii) were omitted and 220 percent was included by G.O.Ms.No.82 CT & R(B1) dated 31.10.2014.

(1)	(2)	(3)	(4)	(5)
6	<sup>1</sup> Petrol with or without additives.	At the point of first sale in the State.	30 per cent 27 per cent From 1 <sup>st</sup> March 2011	406
7.	<sup>1</sup> High Speed Diesel Oil	At the point of first sale in the State	23.43 <sup>2</sup> 21.43 per cent	407
8.	Light Diesel Oil.	At the point of first sale in the State.	25 per cent	408
9.	Kerosene other than those sold through Public Distribution System.  Rate of tax for 'Superior Kerosene' sold to a manufacturer reduced to 4 per cent from 1 <sup>st</sup> January 2007, by Notification No.II(1)/CTR/30(a-6)/2007-GO.79 dated 23 <sup>rd</sup> March 2007 and to 5 per cent from 12 <sup>th</sup> July 2011 by notification No.II(1)/CTR/12(R-21)/2011 dated 11 <sup>th</sup> July 2011. Not eligible for input tax credit.	At the point of first sale in the State	25 per cent	409
10.	Molasses.  [See item No 308 of the statement on page 355 and item No. 11 on page 374].	At the point of first sale in the State	30 per cent	410
11	<sup>3</sup> [ <sup>4</sup> Omitted <sup>7</sup> Sugar and ] Textile Products] <sup>5</sup> [***] not produced or manufactured in India.	At the point of first sale in the State	4 per cent <sup>6</sup> 5 per cent	411

1. See Item No. 9 and 10. Ethanol, that is, anhydrous ethylalcohol, sold to Oil Companies for blending with petrol, is taxable at eight per cent as per Notification No.II(1)/CT/42(a-1)/2003-GO.No.142 dated 1<sup>st</sup> October 2003, which continues to remain in force under Section 88(3)(i) of this Act.

High Speed Diesel and Petrol (without additives) liable for tax on purchases but sent outside the taxable at nine per cent by Notification No.II(1)/CT/19(e-4)/2002 dated 1<sup>st</sup> April 2002 as amended on 25<sup>th</sup> January 2005, continuing in force as above. See Section 19(4). Rate of tax on the sale of petrol with or without additives, reduced to 27 per cent from 1<sup>st</sup> March 2011 by Notification No.II(2)/CTR/90(R-5)/2011-GO.No.45 of that date.

2. Rate of tax reduced to 21.43 from 6<sup>th</sup> June 2008 by Notification No.II(1)/CTR/272©/2008-GO.No.57 dated 5<sup>th</sup> June 2008.
3. Tobacco dropped from this entry by Section 10 of the Amendment Act (21 of) 2007, effective from 1<sup>st</sup> April 2007. Levying a higher rate of tax for the imported goods, was held valid by the Madras High Court in *Sony India vs C.T.O.* (2008) 18 VST 49. Sales of imported sugar exempted from tax from 1<sup>st</sup> April 2010 to 31<sup>st</sup> March 2011, by Notification No.II(1)/CTR/4(b-6)/2010 – GO.No.33-VI dated 29<sup>th</sup> March 2010.
4. Substituted by Notification No.II(1)/CTR/17(a-4)/2011, dated 21<sup>st</sup> July 2011.
5. The words 'and textiles products' omitted from 12<sup>th</sup> July 2011, by Notification No.II(1)/CTR/12(R-7)/2011 dated 11<sup>th</sup> July 2011, but were added back by Notification No.II(1)/CTR/17(a-4)/2011 dated 11<sup>th</sup> July 2011-GO.No. 90 dated 21<sup>st</sup> July 2011, effective from 12<sup>th</sup> July 2011. See entry No. 77-A of the Fourth Schedule for textile products manufactured / produced in India.
6. The rate of tax was increased to 5 per cent by Section 2(2) of the Fourth Amendment Act (19 of) 2012, effective from 19<sup>th</sup> June 2012, as notified by G.O. No. 81.
7. In Coloumn 1 of Sl.No. 11 "Sugar and" was omitted by G.O.Ms.No.82 CT&R (B1) dated 31.10.2014.

(1)	(2)	(3)	(4)	(5)
<sup>12</sup> [Omitted] 12	Sugar-cane.	At the point of last purchase.	Rs. 60 per metric Ton	412] <sup>[Omitted]12</sup>
<sup>7</sup> [13.	(i) Unmanufactured tobacco; tobacco refuse (ii) Gutkha, Pan masala (iii) Cigars and Cheroots and Cigarettes, Cigarillos of tobacco or of tobacco substitutes. (iv) Hookah / hoodku tobacco (v) Smoking mixtures for pipes and cigarettes (vi) Homogenised or reconstituted tobacco (vii) Chewing tobacco (viii) Preparations containing chewing tobacco (ix) Jarda, Scented tobacco (x) Snuff of tobacco and preparations containing snuff (xi) Tobacco extracts and essence (xii) Cut tobacco (xiii) Any other tobacco products, not specified in any of the Schedules.	At the point of first sale in the State	<sup>13</sup> [30 per cent]	

<sup>8</sup>**Explanation I.-** For the purpose of levy tax on the goods specified against Serial Number 2,-

- at the second point of sale in the State turnover of the goods liable to tax shall be arrived at by deducting the turnover of such goods on which tax has been levied at the first point of sale;
- at the third point of sale in the State the total turnover of that goods shall be taken into account.
- <sup>14</sup>[Omitted]<sup>11</sup>["basic price" means the price paid for alcoholic liquors by the Tamil Nadu State Marketing Corporation Limited, a Corporation wholly owned and controlled by the State Government, to the suppliers, which includes ex-factory price and transport charges;
- "per case" means alcoholic liquor of 8.640 litres in the case of 180 ml pack and 9.000litres in the case of other packs".]

**Explanation II.-** For the purpose of petroleum products of this Schedule, a sale by one oil company to another oil company shall not be deemed to be the first sale in this State and accordingly any sale by one oil company to another person (not being an oil company) shall be deemed to be the first sale in the State.

**Explanation III.-** For the purpose of Explanation II, "Oil Company" means (a) Chennai Petroleum Corporation Ltd., (b) The Indian Oil Corporation Ltd., (c) The Bharat Petroleum Corporation Ltd., (d) The Hindustan Petroleum Corporation Ltd., (e) Indo-Burma Petroleum Company Ltd., (f) Kochi Refineries Ltd., and includes any other oil company notified in this behalf by the Government in the *Tamil Nadu Government Gazette*.

NOTES.- See Item No.41 of Part – B of the First Schedule for Liquid Petroleum Gas.

<sup>10</sup>**Explanation IV.**- For the purpose of item (ii) against Serial Number 5, “scheduled airlines” mean the airlines which have been permitted by the Central Government to operate any Scheduled air transport service.

- 
8. This entry was inserted in this Schedule by Notification No.II(1)/CTR/12(R-8)/2011-GO.No.76-IV dated 11<sup>th</sup> July 2011 – Act No.30 of 2011, effective from 12<sup>th</sup> July 2011.
  9. Added by notification No.II(1)/CTR/12(a-1)/2012-GO.No.47 dated 27<sup>th</sup> March 2012, effective from 1<sup>st</sup> April 2012, but substituted in its present form by Section 3(2) of the Sixth Amendment Act 35 of 2012, effective from the same dated, viz, 1<sup>st</sup> April 2012.
  10. This Explanation IV was added by Section 8(3) of the Fourth Amendment Act 19 of 2012, from a date to be notified and notified as 19<sup>th</sup> June 2012 by GO. No.81.
  11. In Explanation I clauses (c) and (d) were added as per ACT No. 28 of 2013- TNVAT(Fifth Amendment) Act, 2013, dated 08.11.2013
  12. The entries thereto in coloumn (1) of SI.No 12 was omitted by G.O.Ms.No.82 CT&R (B1) dated 31.10.2014.
  13. In Coloumn (4) of SI.No. 13 was changed from 20 percent to 30 percent by G.O.Ms.No.82 CT&R (B1) dated 31.10.2014.
  14. In Explanation I clauses (c) and (d) were added as per ACT No. 26 of 2014- TNVAT(Amendment) Act, 2014, dated 15.12.2014.

### THE THIRD SCHEDULE

(See Section 8)

(Compounded rate for Hotels, Restaurants and Sweet Stalls)

Sl.No	Turnover slab	Rate of tax
(i)	Where the total turnover exceeds ten lakhs of rupees, but does not exceed twenty-five lakhs of rupees.	Twelve thousand rupees per annum
(ii)	Where the total turnover exceeds twenty-five lakhs of rupees, but does not exceed thirty lakhs of rupees.	Twenty-four thousand rupees per annum.
(iii)	Where the total turnover exceeds thirty lakhs of rupees, but does not exceed forty lakhs of rupees.	Thirty-six thousand rupees per annum
(iv)	Where the total turnover exceeds forty lakhs of rupees, but does not exceed fifty lakhs of rupees.	Forty-eight thousand rupees per annum.

**Explanation.-** For the purposes of computing the total turnover, the purchase turnover liable to tax under Section 12 of the Act shall be added to the sales turnover.

**THE FOURTH SCHEDULE**  
**(Goods exempted from tax by Section 15)**  
**PART – A**

Goods produced or manufactured in India and included in the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (Central Act 58 of 1957).

The entire Part A has been omitted from 12<sup>th</sup> July 2011 by Notification No. II(1)/CTR/12(R-7)/2011-GO. No. 76 dated 11<sup>th</sup> July 2011 – Act No. 30 of 2011. Before its omission, this Part contained the following goods:-

Sl.No	Description of the Goods	Commodity Code Number
1.	(i) Cane or beet sugar and chemically pure sucrose in solid form. (ii) Palmyrah sugar.	601
2.	Omitted <b>Notes :</b> This entry has been omitted from 1 <sup>st</sup> April 2007, by Section 11 (1) of the Amendment Act (21 of) 2007, as a consequence of the deletion of this commodity from the Central Act 58 of 1957 mentioned above, by the Taxation Laws (Amendment) Act (16 of) 2007, effective from 1 <sup>st</sup> April 2007. Before this omission, this entry was as under :- (i) Un-manufactured tobacco and tobacco refuse. (ii) Cigars and Cheroots and cigarettes, cigarillos of tobacco or of tobacco or of tobacco substitutes. (iii) Other manufactured tobacco including – (a) Smoking mixtures for pipes and cigarettes. (b) Bidis. (c) Chewing tobacco. (d) Snuff of tobacco and preparations containing snuff. (e) Cut tobacco. [By Notification No. II(1)/CTR/52(a)/2007-GO. No. 146 dated 8 <sup>th</sup> August 2007, effective from 1 <sup>st</sup> April 2007, sales of beedi, beedi tobacco, tobacco leaves, <sup>1</sup> [snuff, cheroot and chewing tobacco] have been exempted from tax.] <b>(Code No. 519)</b> . This notification has been cancelled from 12 <sup>th</sup> July 2011 by Notification No. II(1)/CTR/12(R-1)/2011 – GO. No. 75 dated 11 <sup>th</sup> July 2011. See item No. 13 of Second Schedule.	602
3.	Woven fabrics of silk or of silk waste.	603
4.	(i) Woven fabrics of carded wool excluding hair belting. (ii) Woven fabrics of combed wool excluding hair belting.	604
5.	Woven fabrics of cotton	605
6.	(i) Woven fabrics of synthetic filament yarn. (ii) Woven fabrics of artificial filament yarn.	606
7.	(i) Woven fabrics of synthetic staple fibres. (ii) Woven fabrics of artificial staple fibres.	607
8.	(i) Woven pile fabrics and chenille fabrics of wool, cotton or man-made Fibres. (ii) Terry toweling and similar woven terry fabrics and tufted textile fabrics. (iii) Gauze. (iv) Lace in the piece in strips or in motifs of cotton or man-made fibres. (v) Embroidery in the piece, in strips or in motifs. (vi) Narrow woven fabrics.	608

1. These words have been substituted by adding chewing tobacco, in GO. No. 149 dated 12<sup>th</sup> October 2009, effective from that date.

9.	(i) Textiles fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like ; tracing cloth ; prepared painting canvas ; buckram and similar stiffened textile fabrics  (ii) Tyre cord fabric of high tenacity yarn nylon or polyamides, polyesters or viscose rayon.  (iii) Textiles fabrics, impregnated, coated, covered or laminated with plastics.  (iv) Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks.	609
<sup>2</sup> [Omitted]10.	Pile fabrics, including 'Long pile' fabrics and terry fabrics, knitted or crocheted.	610]Omitted

**PART – B**  
**(Goods exempted from tax by Section 15)**

Sl.No	Description of the Goods	Commodity Code Number
1.	<p>(i) Agricultural implements manually operated or animal driven as notified by the Government. The following goods have been notified as falling under this item by Notification No. 11(1)/CTR/(a-4)/2007 – GO. No. 3 dated 1<sup>st</sup> January 2007:-</p> <p><b>I. Agricultural implements manually operated</b> (1) Crow bar (2) Spades (3) Sickles (4) Knives (5) Rotary hoes (6) Shovels (7) Hand operated sprayers and dusters (8) Kozhu (9) Koonthalam (10) Pick axe (11) Digging fork (12) Mamoty fork (13) Subsoil injector (14) Levellers (15) Hoes (16) Sledge hammer (17) Direct Paddy Seeder (18) Wet land weeder.</p> <p><b>II. Agricultural implements animal driven</b> (1) All makes of country ploughs (2) Kamalai Thoni (3) Thopporai Valayam (4) Iron water shifting cover (5) Levellers <sup>1</sup>(ii) Agricultural implements not operated manually or not driven by animal, including their parts and accessories (including those powered or operated by tractors or by power tillers) as notified by the Government. (iii) Sprayers, sprinklers and drip irrigation equipments including their parts and accessories. Clauses (ii) and (iii) are as substituted from 1<sup>st</sup> April 2012 by Notification No. II(1)/CTR/12 (a-12) / 2012 – GO.No. 49 dated 27<sup>th</sup> March 2012. (Act 35 of 2012). Prior to this substitution, this entry was as under :- (ii) Agricultural implements not operated manually or not driven by animal, sprayers, sprinklers and drip irrigation equipments including their parts and accessories.</p>	701

1. See item No. 44 on page 401 for the goods notified by Government. This entry previously appeared in Part B of the First Schedule as No.2 and the goods were taxable at 4 per cent. They are now exempt from tax from 12<sup>th</sup> July 2011 as per notification No. II(1)/CTR/12(R-13)/2011 – GO.No.76 – IX dated 11<sup>th</sup> July 2011 – Act No. 30 of 2011.
2. SI No. 10 in the Fourth Schedule was omitted by Act No 26 of 2014, TNVAT (Amendment) Act, 2014, dated 15.12.2014.

2.	Aids and implements for <b>*[differently abled]</b> persons as notified by the Government. The following goods have been notified as falling under this item by Notification No. II(1)/CTR/(a-3)/2007 – GO.No.3 dated 1 <sup>st</sup> January 2007:- <b>Aids for physically challenged persons</b> (1) Electrical hearing aids and hearing aid cords. (2) Simple spectacles sold to Government for distribution at Government Free Eye Camps. (3) Crutches, Wheel chairs, support sticks of all materials, prosthetics, artificial limbs and parts and three wheelers with or without motor used by physically handicapped person and cycle carriage for invalid persons. (4) Intra-ocular lenses. (5) Orthotics.	702
3.	Aluminium domestic utensils not operated by pressure and electricity.	703
4.	Appalam, pappad, vadam and vathal.	703
5.	Aquatic feed, poultry feed, cattle feed and animal feed including <sup>1</sup> supplement concentrates and additives, wheat bran, de-oiled cake, grass, hay and straw.	705
6.	Articles made of sea shells. See also item No. 10 of the Notification dated 23 <sup>rd</sup> March 2007 – item 6 (10) on page 377 below.	706
7.	Bacterial culture for agriculture purpose, Organic manure and all kinds <sup>2</sup> of seeds including green manure seeds excluding oil seeds.	707
8.	Bagasse.	708
9.	Bangles other than those made of precious metals.	709
10.	Black sugarcane other than those specified in the Second Schedule.	<sup>7</sup> [Omitted] 710
11.	Books, Reading Books, Text Books, periodicals and journals including <sup>2</sup> maps, educational charts, Braille books and globe.	711
12.	Bread <sup>3</sup> [bun and rusk] (branded or otherwise).	712
13.	Broom sticks.	713
14.	Candles.	714
<sup>4</sup> 14-A	(i) Cane or beet sugar and chemically pure sucrose in solid form.	<sup>7</sup> [Omitted]
	(ii) Palmyrah sugar	<sup>8</sup> [Omitted]
15.	Cart driven by animals and hand-carts.	715
16.	Charcoal.	716
17.	Charkha, Ambar Charkha ; hand-looms, handspun yarn, hand-loom fabrics and Gandhi Topi.	717
<sup>5</sup> 17-A	(i) Chemical Fertilizers (ii) Insecticides, Pesticides, Rodenticides, Germicides, Weedicides, Fungicides, Herbicides and combinations thereof, Anti-sprouting products, plant-growth	<sup>6</sup> [Omitted]

\* The words 'differently abled' were substituted for the words 'Physically Challenged' as per Act No . 11 of 2013 dated 29.05.2013.

1. For the meaning of this term, see page 145.

2. For the meaning of this term, see page 144.

3. As amended from 1<sup>st</sup> January 2007 by Section 11(2)(i) of the Amendment Act (21of) 2007 and by Act 32 of 2008. See Section 2(9) of this Act for the meaning of the term 'branded'.

4. This item was inserted from 12<sup>th</sup> July 2011 by Notification No. II(1)/CTR/12(R-7) 2011 – GO.No. 76 dated 11<sup>th</sup> July 2011 – Act No. 30 of 2011.

5. This entry was inserted from 12<sup>th</sup> July 2011 by Notification No. II(1)/CTR/12(R-12)/2011-GO.No. 76 – VIII dated 11<sup>th</sup> July 2011 – Act No. 30 of 2011. These goods were previously liable for tax at 4 per cent as entry No. 27 of Part B of Schedule I.

6. Sl.No. 17-A was Omitted as per ACT No 14 of 2013, TNVAT (Third Amendment) Act, dated 29.05.2013.

7. Sl.No 10 and Clause (i) of 14-A were omitted by G.O.Ms.No 82 CT&R (B1) dated 31.10.2014.

8. In Sl.No. 14-A in column 2 item "Palmyrah sugar" was omitted by Act No 26 of 2014, TNVAT(Amendment) Act, of 2014 dated 15.12.2014



	Promoters, Plant Nutrients; Micro Nutrients, Bio fertilizers, Disinfectants and Gypsum of all forms and descriptions.	
<sup>1</sup> 18.	Chillies and chilly powder, coriander and coriander powder, turmeric and turmeric powder, shikakai and shikakai powder, tamarind and asafetida (Hing) sold by any dealer whose total turnover in respect of those item does not exceed rupees three hundred crores in a year.	718
19.	Coarse grains, paddy and rice including broken rice.	719
20.	Condoms and contraceptives.	720
21.	(i) <sup>2</sup> Curd, lassi, butter-milk and separated milk. (ii) Butter, without brand name.	721
22.	Cycle rickshaw (without motor).	722
23.	Earthen pot and pottery items.	723
24.	Electoral rolls.	724
25.	Electrical energy.	725
26.	(i) Energy saving choolas (ii) Solar cookers (iii) Municipal waste conversion devices for producing energy.	726
27.	Firewood, excluding casurina and eucalyptus timber.	727
28.	<sup>6</sup> [Omitted] Fishnet, fishnet fabrics, fishing hooks and fish seeds, prawn / shrimp seeds. Fishnet, fishnet fabrics, fishnet twine, fishing floats, fishing hooks, fishing lamps, fishing ropes, fishing swivels, fish seeds and prawn/shrimp seeds.	728
29.	Fly Ash sold to brick manufacturers.	729
30.	<sup>3</sup> Footwear with sale value less than two hundred rupees.	730
31.	Fresh milk, pasteurized milk and directly reconstituted milk.	731
32.	Fresh plants, saplings, fresh flowers, green leaves, green tea leaves, betel leaves and plantain leaves.	732
33.	Fresh vegetables including potatoes, tapioca and fresh fruits.	733
34.	Garlic and ginger.	734
35	Gauze or bandage cloth produced or manufactured in power-loom sold by a dealer whose aggregate turnover does not exceed Rupees One <sup>4</sup> [***] crore in a year.	735
<sup>7</sup> [36.	Goods covered by Public Distribution system (except kerosene <sup>5</sup> and Sugar).	736]

1. See page 411 for exemption from purchase tax for this item, and Entry No. 65 of this Schedule and Item No. 12 on page 379. Entry No. 12 and this entry are as substituted from 1<sup>st</sup> April 2008 by Act 32 of 2008. Prior to that date, Entry No. 18 included 'jaggery and gur including jaggery powder and nattu chakkarai' which are now exempt from tax by Entry No. 48-A of the Schedule. The powders of chillies, coriander and turmeric have now been included here. See also item No. 23 on page 385 for mustard, sombu, and methi. (Code No.520)
2. As amended from 1<sup>st</sup> January 2007 by Section 11(2)(i) of the Amendment Act (21 of ) 2007. See Section 2 (9) of this Act for the meaning of the term 'branded'.
3. Un-branded footwear, exceeding Rs.200 in value, will be taxable from 23<sup>rd</sup> May 2007 at four per cent while branded footwear exceeding that value will continue to be taxed at 12.5 per cent upto Schedule on page 112. Raw materials used in the production of footwear will also be taxed at four per cent, from 23<sup>rd</sup> May 2007 to 11<sup>th</sup> July 2011 and at 5 per cent thereafter, as per Notifications cited in page 112. See also entry No. 84 on page 104.
4. The word 'hundred' was omitted from 1<sup>st</sup> January 2007 by Section 11(2)(ii) of Amendment Act (21 of) 2006. See entry No.8(iii) of Part A of this Schedule for machine-made gauze, upto 11<sup>th</sup> July 2011 and entry 77-a(6)(iii) on page 139 below from 12<sup>th</sup> July 2011 onwards.
5. In SI.No.36 and sugar was inserted by G.O.Ms.No82 CT&R(B1) dated 31.10.2014.
6. SI No 28 was omitted and inserted by Act No 5 of 2015 Tamil Nadu Value Added Tax (Amendment) Act, 2015 dated 31<sup>st</sup> March 2015
7. In SI No 36 these words were substituted by Act No 26 of 2014 TNVAT (Amendment) Act, 2014 dated 15.12.2014.

37.	<p>Goods manufactured by village Blacksmith and Adisaraku items as notified by the Government. The following goods have been notified as falling under this item by Notification No. II(1)/CTR/(a-7)/2007 – GO. No. 3 dated 1<sup>st</sup> January 2007 :-</p> <p><b>Goods manufactured by Village blacksmiths and adisarakku items</b> (1) Adi thanda (2) Angle Brackets (3) Arukamanai (4) Bed Bolt (5) Clamps used in pump sets (6) Door Chains (7) Door Jakki (8) Door Kundu (9) Door Pattas (10) Dosai Chatti (11) Ghamellas or Santhu Chatti (12) Keels (13) Keels used in pump sets (14) Kokki Bold (15) Kolu Pattai used in tractor (16) Kolu Pattai (17) Kolu Aani, Kasu Aani used in ploughs (18) Kumizh sets (19) Kondis (20) L Brackets (21) Mookanam Kayiru Chains (22) Nembu (23) Spoons made of steel (24) T. Thappal (25) Vandi Pattai (26) Vandi Acchu (27) Vasakkal Brackets (28) Iron vadai chatti (29) Iron aduppu (30) Iron karandi (31) Iron murukku and idiappa ural (32) Oothu kuzhal, Thee idukki and Pathira kuradu (33) Zink milk can (34) Zinc bucket and Andaa (35) Iron Muram and Koodai (36) Dosai kal, Kinatru Urulai (37) Rat traps (38) Iron salladai (39) Mathu, Bajji Kattai, Poori Palagai, Kuzhavi (40) Horse-shoe and horse-shoe nails (41) Laadam and Laadam aani.</p>	737
38.	Goods taken under Customs bond for re-export after manufacturing or otherwise.	738
<sup>4</sup> [38-A	<p><b>Goods which are used for agricultural / horticultural purposes, namely:-</b> (a) <b>Chemical Fertilizers</b> (b) <b>Insecticides, Pesticides, Rodenticides, Weedicides, Fungicides, Herbicides and combinations thereof, Plant-growth promoters, Plant Nutrients, Micro Nutrients and Bio fertilizers]</b></p>	
39.	Gum Benzoin including <sup>1</sup> instant Sambirani in the form of tablets or sticks.	739
40.	Handicrafts. (For Thanjavur Plates, <i>see</i> item No. 6(12) of the Notification dated 23 <sup>rd</sup> March 2007 on page 377 below.	740
41.	Handmade or Hand-loom made woven durries, coir mattings and jamakalams. <i>See</i> also item No. 18 of the Notification dated 23 <sup>rd</sup> March 2007 on page 377 below.	741
<sup>2</sup> 41A	Handmade Locks	
<sup>3</sup> 41B	Handmade steel trunk boxes	786
<sup>3</sup> 41C	Handmade tin containers	787
42.	Hand-pumps, parts and fittings	742
43.	Handmade safety matches including <sup>1</sup> partially machine made safety matches.	743
44.	Hank yarn.	744
45.	Human blood including <sup>1</sup> blood components and blood plasma.	745
46.	<p>(i) Hurricane lights and bed room lights burning on oil, (ii) Kerosene lamps (other than gas lights and petromax lights), (iii) Kerosene stoves, Kerosene Pressure stoves are exempt; <i>see</i> item No. 6(1) of the Notification dated 23<sup>rd</sup> March 2007 on page 376 below. (iv) Parts and accessories including<sup>1</sup> indigenous handmade musical instruments.</p>	746
47.	Indian musical instruments including <sup>1</sup> indigenous handmade musical instruments.	747
48.	Indigenous Sericulture products.	748

1. For the meaning of this term, *see* page 145.
2. Inserted from 1<sup>st</sup> April 2012 by Notification No. II(1)/CTR/12(a-7)/2012 – GO. No. 47 dated 27<sup>th</sup> March 2012. (Act No.35 of 2012).
3. These two items 41-A and 41-B added, effective from 1<sup>st</sup> April 2009, by Section 2 of the Third Amendment Act 23 of 2009, have been renumbered as 41-B and 41-C by notification in 2 above.
4. **Sl. No. 38-A was inserted as per ACT No. 14 of 2013,- TNVAT (Third Amendment) Act, dated 29.05.2013.**

<sup>1</sup> 48A	Insulin of all types	
<sup>2</sup> 48B	Jaggery and gur including jaggery powder and nattuchakkarai.	782
<sup>2</sup> 48C	Jatropha seeds and Jatropha oil	783
49.	Khadi garments / goods and made-ups as notified by the Government. The following goods have been notified as falling under this item by Notification No. II(1)/CTR/(a-5)/2007 – GO. No. 3 dated 1 <sup>st</sup> January 2007:- (2) Readymade garments and made-ups manufactured and sold by institutions affiliated to Khadi and Village Industries Board. (3) All goods produced or manufactured by village industries as specified in the schedule to the Khadi and Village Industries Commission Act, 1956 (Central Act 61 of 1956) and sold by the institutions certified for the purpose by the Khadi and Village Industries Commission, Mumbai and its regional office in Chennai.	749
50.	Kumkum, kajal, bindi, alta and sindur.	750
51.	Licensed software with complete Tamil version	751
52.	Life saving drugs as notified by the Government. The following goods have been notified as falling under this item by Notification No. II(1)/CTR/(a-8)/2007 – GO. No. 3 dated 1 <sup>st</sup> January 2007:- (1) Cyclosporin (2) Bleomycin (3) Cytosine (4) Abinoside (5) Asathioprine (6) Nitroglycerine (7) Pentoxifyline (8) Inj. Streptomycin (9) Rifampicin Cap. And TAB (10) Tab. INH, (11) Tab. Ethambutol, (12) Tab. Pyrazinamide, (13) Tab. Diamine-Diphonyl Sulphone (DAPSONE), (14) Tab. Azathioprine, (15) Inj. Adriamycin (16) Inj. Cisplatin (17) Inj. 5 Fluorouracil (18) Inj. Mitomycin-C (19) Inj. Vincristine (20) Inj. Cyclophosphamide (21) Tab. Cyclophosphamide (22) Inj. Etoposide (23) Inj, Vinblastine Sulphate. (24) Tab. Busulphan (25) Inj. Methotrexate (26) Tab. Methotrexate (27) Cap. Danazol (28) Tab. Tamoxifen citrate (29) Continuous Ambulatory Peritoneal Dialysis (CAPD) fluids used for treatment in renal failure cases (30) The following drugs used for the treatment of AIDS patients 1. Zidovudine 2. Lamivudine 3. Stavudine 4. Didanosine 5. Nevirapine 6. Efavirenz 7. Zalcitabine 8. Zalcitabine 9. Zalcitabine 10. Zalcitabine.	752
53.	Masala powder or paste whether or not with oil or additives, sold without a brand name. <i>See</i> item No.2 of the notes under First Schedule Part B on page 111. for masala powder with brand-name.	753
54.	Meat, fish including dry fish, prawn and other aquatic products (other than branded, processed and packed items), eggs, poultry and livestock (other than race horses).	754
55.	(a) Metti, anklet and waist cord made of silver. (b) Thali made of gold not exceeding eight grams in weight inclusive of all attachments to such thali but without chain. This entry was substituted as under from 1 <sup>st</sup> April 2008 by Act 32 of 2008. Thali, Karukamani and Cross made of gold and used as symbol of wedlock, without Chain. (c) Neem oil cake. (d) Packed pickles weighing below 50 grams (e) Wheat sold through Public Distribution System. (f) Student Notebooks and Copybooks manufactured out of paper purchased from Registered dealers liable to pay under this Act. (See entry no 47 of First Schedule – Part B for other such goods) (g) Tamil Daily sheet calendars and, (h) UNICEF Greeting cards and calendars	755

1. This entry was added and the next two entries were renumbered from 1<sup>st</sup> April 2012 by notification No. II(1)/CTR/12(a-5)/2012 – GO.No. 47 dated 27<sup>th</sup> March 2012. (Act No. 35 of 2012).
2. These two entries were added from 1<sup>st</sup> April 2008 by Act 32 of 2008.

<sup>5</sup> [55-A]	<b>Mosquito nets of all kinds</b>	
56	National flag.	756
57.	Non-judicial stamp papers sold by Government Treasuries or vendors ; postal items like envelope, post card, etc. sold by Government ; rupee note, when sold to the Reserve Bank of India and cheques, loose or in book form.	757
58.	Panchamirtham, namakkati, vibhudhi and prasadam by religious institutions. (See item No. 6 (9) of the Notification dated 23 <sup>rd</sup> March 2007 on page 376 below.)	758
59.	Paper bags, paper enveloped [and cloth lined paper envelopes] <sup>1</sup> (whether printed or not)	759
60.	Products of millets (flour, broken and bran of cholam, cambu, ragi, thinai, varagu, samai, kudiraivalai and milo).	760
61.	(i) ) Products of palm industry other than those listed in the First Schedule and of article such as baskets, mats, brushes, fans manufactured out of palm leaves, coconut leaves and date leaves and thatti, koodai, muram and other products made of bamboo or cane, palmyrah fibres and stalks, dry leaves (manthara leaves, coconut thatches, korai grass and korai mats, coir, coir dusts, coir fibre, coir rope and coir husk (excluding deccan hemp products), broomstick and thonnai. <b>Note:-</b> Plates, cups, including thonnai manufactured out of areca palm leaf Palmyra rafters used as beams in huts and small houses, are exempt from tax From 1 <sup>st</sup> April 2010 as per Notification No. II(1)/CTR/4(b-7)/2010 – GO. No. 33 – VII dated 29 <sup>th</sup> March 2010. (ii) Tapioca kappi, Tapioca thippi, groundnut shell, coconut shell and its chips. (iii) Cotton rope, pulichakeerai rope and braided cord. (iv) Cotton seed husk, coconut husk and paddy husk. (v) Palm jaggery and palmyrah sugar-candy. (vi) Sugar-candy and bura sugar.	761
62.	Puffed rice, flattened or beaten rice, parched rice, parched paddy or rice coated with sugar or gur, rice flour <sup>2</sup> (rice bran) and de-oiled rice bran.	762
63.	Raw wool and animal hair.	763
64.	Rubber play balls and balloons.	764
64A	Rubberised textile fabrics <sup>3</sup>	784
65.	This entry has been omitted from 1 <sup>st</sup> April 2012 by notification No. II(1)/CTR/12(a-2)/2012 – GO.No. 47 dated 27 <sup>th</sup> March 2012, Act No. 35 of 2012. Before its omission, it was as under:- Sale of following vegetable oils by any dealer whose total turnover on sale of those goods does not exceed rupees five <sup>4</sup> [***] crores per year:- (1) Coconut oil (2) Gingelly oil (3) Groundnut oil (4) Sunflower oil (5) Cotton seed oil (6) Tice bran oil	765

1. These words were added from 1<sup>st</sup> April 2008 by Act 32 of 2008.
2. The words ‘rice bran’ were added from 1<sup>st</sup> January 2007 by Section 11 (2) (iii) of the Amendment Act (21 of ) 2007.
3. This entry was added from 1<sup>st</sup> April 2008 by Act 32 of 2008.
4. The words ‘three hundred’ and ‘annum’ were replaced by the words ‘five hundred’ and ‘year’ by Section 11(2)(iv)(a) of the Amendment Act (21 of) 2007. The word ‘hundred’ was omitted from 12<sup>th</sup> July 2011 by Notification No. II(1)/CTR/12(R-9)/2011-GO.No. 76 dated 11<sup>th</sup> July 2011 – Act No. 30 of 2011.
5. SI No 55-A was inserted by Act No 5 of 2015 Tamil Nadu Value Added Tax (Amendment) Act, 2015 dated 31<sup>st</sup> March 2015.

	<sup>1</sup> (7) Palm oil (8) All refined oils. (9) Soya oil <sup>2</sup> See entry No.145 of the First Schedule – Part B.	
66.	Sale of oil cakes including de-oiled cakes by any dealer whose total turnover on the sales of these goods does not exceed rupees five <sup>3</sup> hundred crores per year.	766
67.	Sale of peas and peas dhal 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. <b>Notes:</b> (1) Peas flour and fried peas are exempt from tax – see item Nos. 6 and 7 of Notification No. II (1) / CTR / 30 (a-2) / 2007 – GO. 70 dated 23 <sup>rd</sup> March 2007, effective from 1 <sup>st</sup> January 2007. (2) Purchase tax on pulses, grams, peas and peas dhal is exempt from 1 <sup>st</sup> January 2007, if these goods are purchased for use in the production of goods like flour (Notification No. III of GO. No. 67 dated 21 <sup>st</sup> May 2008. See also Para 3 on page 413.	767
68.	Sale of the following pulses and grams including broken, splits, flour, husk and dust thereof and parched and fried grams made from them by any dealer whose turnover in respect of the goods in each item does not exceed rupees five <sup>3</sup> hundred crores in a year. (1) Gram or gulab gram. (2) Tur or arhar. (3) Moong or green gram. (4) Masur or lentil. (5) Urad or black gram. (6) Moth. (7) Lekh or khesari. (8) Mochai. (9) Karamani. (10) Thatta Payaru (11) Kollu. (12) Avarai. See note (2) below the previous item for exemption of purchase tax on these goods and para 3 on page 413.	768
69.	Salt (branded or otherwise including iodized or vitaminised salt for human consumption other than <sup>5</sup> salt for industrial use.	769
70.	Saree falls.	770
71.	Seeds of all kinds other than oil seeds. <b>Notes :</b> All seeds used for sowing purpose exempt from tax by item No. 6 (3) of Notification No.. II (1) / CTR / 30 (a-2) / 2007 – GO. No. 79 dated 23 <sup>rd</sup> March 2007, with effect from 1 <sup>st</sup> January 2007 – See page 376.	771
72.	Semen including frozen semen.	772
72A.	Siddha medicine <sup>4</sup>	785
73.	Silkworm laying, cocoon and raw silk <sup>5</sup> including indigenous ras silk and indigenous silk yarn.	773
74.	Slate, slate pencils and chalk sticks.	774
75.	Steam.	775
76.	Stitched hand-loom and mill-made handkerchiefs.	776
<sup>7</sup> 76-A	<b>Sugarcane of all varieties</b>	<b>inserted</b>
<sup>6</sup> 77.	(i) Tender coconut. (ii) Packaged tender coconut water <sup>4</sup> . (iii) Dessicated coconut, coconut milk and coconut milk powder <sup>4</sup> .	777

- Items (7) and (8) are substituted by Section 11 (2) (iv) (b) of the Amendment Act (21 of) 2007.
- This item was added from 1<sup>st</sup> April 2008 by Act 32 of 2008.
- The word 'three' was replaced by the word 'five' in these two entries 66 and 68 and items 8 to 12 in entry No. 68 were added, from 21<sup>st</sup> January 2007, by Section 11(2) of the Amendment Act (21 of) 2007.
- This item was added from 1<sup>st</sup> April 2008 by Act 32 of 2008.
- See Entry No. 114 of Part B of the First Schedule, for imported raw silk and silk yarn. See also footnote No 1 on page 124.
- Substituted by Act 32 of 2008, from 1<sup>st</sup> April 2008.
- Sl.No of 76-A was inserted by G.O.MsNo.82 CT&R (B1) dated 31.10.2014.**

	<b>Notes :</b> 'Coconut other than copra' and 'coconut shell powder' exempt from tax by items Nos. 5 and 8 of aforesaid Notification dated 23 <sup>rd</sup> March 2007 – See page 376.	
<sup>1</sup> [77A]	Textiles or woven fabrics produced or manufactured in India :- (1) Woven fabrics of silk or of silk waste (2) (i) Woven fabrics of carded wool excluding hair belting (ii) Woven fabrics of combed wool excluding hair belting (3) Woven fabrics of cotton (4) (i) Woven fabrics of synthetic filament yarn (ii) Woven fabrics of artificial filament yarn (5) (i) Woven fabrics of synthetic staple fibres (ii) Woven fabrics of artificial staple fibres (6) (i) Woven pile fabrics and chenille fabrics of wool, cotton or man-made fibres (ii) Terry toweling and similar woven terry fabrics and tufted textile fabrics (iii) Gauze (iv) Lace in the piece in strips or in motifs of cotton or man-made fabrics (v) Embroidery in the piece, in strips or in motifs (vi) Narrow woven fabrics (7) (i) Textiles fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas, buckram and similar stiffened textile fabrics. (ii) Tyre cord fabric of high tenacity yarn nylon or polyamides, polyesters or viscose rayon (iii) Textiles fabrics, impregnated, coated, covered or laminated with plastics (iv) Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks (8) Pile fabrics, including 'Long pile' fabrics and terry fabrics, knitted or crocheted.].	
78.	Toddy, Neera and Arrack.	778
79.	Vermicelli.	779
80.	Water other than- (i) Aerated, mineral, distilled, medicinal, ionic, battery, demineralised water, and (ii) Water sold in sealed container. <b>Notes :</b> 'Packed drinking water sold in sealed refill cans and sachets' exempt from tax by item No.6(4) of the Notification dated 23 <sup>rd</sup> March 2007 – See page 376.	780
81.	Writing instruments, pencils, sharpeners, pens, ballpoint pens, refills, stainless steel nibs, colour pencils, black boards, dusters, geometry boxes and dissection boxes. <b>Notes :</b> See Entry No. 32 of Part B of the First Schedule for the other requirements of students. The following goods have been exempted from tax from 1 <sup>st</sup> January 2007 by the aforesaid Notification dated 23 <sup>rd</sup> March 2007:- 14. Instruments for drawing and dissection 15. Graph and Exercise notebook. 16. Mathematical learning instruments. 17. Wood covered lead pencils, writing pencils, erasers, ebonite pens, ebonite Pens, ebonite ball pens, writing ink, including ink tablets.	781

1. Inserted by Notification No. II (1) / CTR / 17 (a-3) – dated 21<sup>st</sup> July 2011 and deemed to have come into force on the 12<sup>th</sup> July 2011 – Act No. 30 of 2011.

## THE FIFTH SCHEDULE

(See sub-section (1) of Section 18)

### LIST OF INTERNATIONAL ORGANISATIONS (ZERO RATE SALE)

Sl.No	Name of the International Organisations
1.	The International Labour Organisation.
2.	The United Nations Children's Fund.
3.	The United Nations Development Programme.
4.	The United Nations Educational Scientific and Cultural Organisation.
5.	The United Nations Food and Agricultural Organisation.
6.	The United Nations Information Service.
7.	The United Nations Military Observers Group in India.
8.	The United Nations Office for Population Studies.
9.	The United Nations Technical Assistant Board.
10.	The World Health Organisation.
11.	The World Bank.
12.	The United Nations Industrial Development Organisation. (Added from 5 <sup>th</sup> July 2007 by Notification No. II (1) / CTR / 45 (a-1) / 2007 – GO. No. 129 (Act No. 42 of 2007).
<sup>1</sup> [13.	The United Nations High Commissioner for Refugees.]
<sup>2</sup> [14.	The Asian Development Bank]

1. Added by Tamil Nadu Amendment Act 17 of 2009, with effect from 9<sup>th</sup> April 2009.
2. Added by GO. Ms. No. 85 dated 18<sup>th</sup> July 2011 and Act No. 30 of 2011, with effect from 3<sup>rd</sup> August 2011.

## THE SIXTH SCHEDULE

(See Section 70)

(Transit Pass)

Sl.No	Description of the goods
1.	Diesel engines.
2.	Marbles.
3.	Raw rubber.
4.	Refrigerators, air-conditioners, air-coolers and water coolers.
5.	Washing machines.
6.	Alcoholic liquors of all kinds for human consumption other than toddy and arrack.
7.	Foreign liquors, that is to say, wines, spirits and beers imported into India from foreign Countries and dealt with under the Indian Tariff Act, 1934 (Central Act 32 of 1934) or under any other law for the time being in force relating to the duties of customs on goods imported into India.
8.	Kerosene.
9.	All types of plastic granules and plastic raw materials.
10.	Petrol with or without additives.
11.	High Speed Diesel oil.
12.	Light Diesel oil.
<sup>2</sup> [13.	Vegetable oils including refined vegetable oils.
14	Iron and Steel as specified in clause (iv) of section 14 of the Central Sales Tax Act, 1956. (Central Act 74 of 1956)]

1. Items 10, 11 and 12 were added by Section 3 of the Fifth Amendment Act No. 28 of 2011, with effect from the date notified as 1<sup>st</sup> November 2011 by GO. No. 127 dated 12<sup>th</sup> October 2011.
2. In the Sixth Schedule, Serial Nos 13 and 14 were added as per ACT No. 28 of 2013- TNVAT(Fifth Amendment) Act, 2013, dated 08.11.2013



<sup>1</sup>[THE SEVENTH SCHEDULE

(See Section 6-A)

**Compounded Rate for Brick Kilns**

<b>Sl.No.</b>	<b>Brick Kiln capacity.</b>	<b>Lumpsum tax per Annum in lieu of tax Payable.</b>
1.	Kiln upto 16 chambers	Rs. 90,000
2.	Kiln with more than 16 chambers but not exceeding 26 chambers	Rs. 1,20,000
3.	Kiln with more than 26 chambers but not exceeding 32 chambers	Rs. 1,80,000
4.	Kiln with more than 32 chambers	Rs. 1,80,000 plus Rs. 6,000 per additional chamber above 32 chambers.

**Explanation.-** If a kiln is designed to be fired at two places, the rate of lumpsum payable by the dealer owning such kiln shall be double of the aforesaid rates.]

---

1. Added by Tamil Nadu Amendment Act 25 of 2009 with effect from 1<sup>st</sup> September 2009.