

**FTHE FIRST SCHEDULE**  
**PART – A**

[See sub-section (1) of section 9]  
**Goods which are taxable at the rate of 1 per cent**

SNO	DESCRIPTION OF GOODS	COMMODITY CODE
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 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

**THE FIRST SCHEDULE**  
**PART B**

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

**Goods which are taxable at the rate of 5 per cent**

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

**Notification – I - No.II (1) / CTR /12(R-5) /2011,  
Notification – III - No.II (1) / CTR /12(R-7) /2011 ,  
Notification –VIII – No. II (1) / CTR/12(R-12)/2011 and  
Notification –IX – No. II(1) / CTR /12 (R-13)/2011**

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

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

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

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

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

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

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

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

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

**Act No.14 of 2013 – Amendment of First Schedule – 145 – 29<sup>th</sup> May 2013**

**(G.O.Ms.No.82, Commercial Taxes and Registration (B1),  
31<sup>st</sup> October 2014)  
Notification No. II(1)/CTR/36(b)/2014**

**Act No. 5 of 2015-Amendment of First Schedule - 77 of 31- March- 2015**

SNO	DESCRIPTION OF GOODS	COMMODITY CODE
1	Acids and chemicals of all kinds other than those specified elsewhere in the Schedule.	2001
<b>1-A</b>	<b>Air Compressor (w.e.f. 01.04.2015 – G.O.Ms.No.45 dated 25.03.2015)</b>	<b>2156</b>
2	Agricultural implements not operated manually or not driven by animal, sprayers, sprinklers and drip irrigation equipments including their parts and accessories – <b>Omitted – 12.07.11</b>	2002 <b>-Omitted w.e.f 12.7.11</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	Arecanut, betel nut, scented nut, seeval whether roasted or scented and arecanut powder	2006
7	(a) Articles and jewellery made of rolled gold and imitation gold (b) Imitation jewellery	2007
8	Bakery products including biscuits and cakes sold without a brand name – <b>omitted</b> –G.O.Ms.No.86 dated 19.07.11 w.e.f. 12.07.11	2008 – <b>omitted w.e.f. 12.07.11</b>
9	Bamboo	2009
10	Bark of plants, dry plant and dry flower	2010
11	Basic chromium sulphate, Sodium bi-chromate	2011
11	Bleach Liquid – Exempted by Notification – G.O.Ms.No.68	2011

	dated 21.05.09 ) – w.e.f. 1.4.09	
12	Bearings	2012
13	Beds, pillows and quilts made of cotton or silk cotton	2013
14	Bed sheet ,other than those specified in Fourth Schedule, pillow cover and other textile made - ups	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	Bone meal –(Exemption by notification –w.e.f.23.5.07) (G.O.Ms.No.107,dated 23.5.07)	2021
22	(a) Bricks 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
24	Camphor in all forms( Exemption by notification-w.e.f.1.1.07)- (G.O.Ms.No.79 dated 23.3.07)	2024
25	Capital goods as described in Section 2(11) of the Act.	2025
26	(a) Centrifugal and monoblock, submersible pump sets for water handling and parts thereof <b>(b) Pumpsets upto 10 h.p and their parts thereof (w.e.f. 01.04.2015 – G.O.Ms.No.45 dated 25.03.2015)</b>	2026
27	(i)Chemical fertilizers, - <b>Entries Omitted w.ef. 12.07.11</b> (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 - <b>Entries Omitted – w.e.f. 12.07.11</b>	2027
27	(iii)Insect repellent coils, mats, liquids and creams and( iv) Mosquito destroyers, insect killer devices including heating devices used with insect repellent mats.	2027

28	Clay including fire clay, fine china clay and ball clay	2028
29	Coal tar	2029
30	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
34	Communication equipments such as Private Branch Exchange (PBX) and Electronic Private Automatic Branch Exchange (EPABX)	2034
<b>34-A</b>	<b>Compact Fluorescent Lamps and Compact Fluorescent Tubes – w.e.f. 1.4.2012</b>	<b>2151</b>
35	Computer stationery	2035
36	Cottage cheese	2036
37	Cotton waste	2037
38	Crucibles	2038
39	Cups, 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 the Schedules	2041
42	Door mats, handicrafts, table mats, wall hangings made of jute	2042
43	Dhoop and Agarbathi – (Agarbathi-exempted by Notification - G.O.Ms.No.107,dated 23.5.07)	2043
44	Drugs and medicines including vaccines, syringes and dressings, medicated ointments produced under drugs licence, light liquid paraffin of IP grade	2044
45	Dyes, 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

46	<b>Electrically operated two wheelers (E-bikes) – w.e.f. 1.4.2012</b>	<b>2152</b>
46-A	<b>Electrodes and soldering wires - w.e.f. 1.4.2012</b>	<b>2046</b>
47	Exercise book, graph book and laboratory note book, other than those specified in Fourth Schedule	2047
48	<b>Feeding bottles and nipples ( Exemption by Notification – w.e.f. 1.4.2012)</b>	<b>2048</b>
49	Fibers of all types and their waste other than those specified in the Fourth Schedule	2049
50	Fly ash (other than those specified in Fourth Schedule), Coal ash of all kinds and clinker.	2050
51	Foods and food preparations and mixes including instant foods, coconut milk powder, pickles, sweets, cheese, confectionery, chocolates, toffees and savouries like chips and popcorn sold without a brand name other than those specified in the Fourth Schedule.	2051
52	Fried and roasted grams, peas and peas dhall, chillies, corriander, turmeric, shikakai, shikakai powder, jaggery gur, including jaggery powder and Nattu chakkarai other than those specified in the Fourth Schedule	2052
53	Fried groundnet kernel	2053
54	Glass Beads and Glass marbles (Goligundu)	2054
55	Glass bottles whether old or used	2055
56	Glucose	2056
<b>56 –A</b>	<b>Gypsum of all forms and descriptions –w.e.f. 28.05.2013</b>	<b>2154</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, poolankzhangu, usilai leaves, kashthuri manjal and any such ingredients or two or more of such ingredients (ii) Scouring or cleaning powder other than branded and hand made soaps and hand made shampoos	2058
59	<b>Helmets ( Exemption by Notification – w.e.f. 1.4.2012)</b>	<b>2059</b>
60	(i) Honey, (ii) Bees wax	2060
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>Ice bars/blocks – exempted by Notification G.O.Ms.No.33 dated 29.03.10- w.e.f. 1.4.10</b>	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 – Any goods falling under Part –C of First Schedule to the Tamil Nadu Value Added Tax Act, 2006 including consumables, packing materials and labels but excluding plant and machinery, ethyl alcohol, absolute alcohol, methyl alcohol, rectified spirit, neutral spirit and cement for use in manufacturer and assembling, packing or labeling in connection with such manufacture inside the State for manufacture of goods other than those falling under Second Schedule	2067
67(A)	Goods which are sold either by the manufacturer or by trader as Industrial Input, as may be notified by the Government	2067
68	Information Technology products as notified by the Government	2068
69	Insulators	2069
70	Intangible goods like copyright, patent, REP licence.	2070
71	Jari of all kinds including metallic yarn, metallic jari yarn, metallic plastic yarn, polyester film yarn and radiant yarn	2071
72	Kerosene sold through Public Distribution System	2072
73	Khoya / khoa	2073
74	Knitting wool	2074
75	Lac and shellac	2075
<b>75-A</b>	<b>LED – (Light Emitting Diode) lamps of all kinds (w.e.f. 01.04.2015 – G.O.Ms.No.45 dated 25.03.2015)-</b>	<b>2157</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), Sulphonic 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, milk powder and UHT milk.	2082
83	Mixed PVC stabilizer	2083
84	Molded plastic footwear, hawaii chappals and straps thereof other than those specified 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 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
<b>91</b>	<b>Oats ( Exemption by Notification – w.e.f. 1.4.2012)</b>	<b>2091</b>
92	Oil seeds other than those specified in Section 14 of Central Sales Tax Act ,1956 (Central Act 74 of 1956)	2092
93	Ores and minerals, lime, lime stone, products of lime and dolomite	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; Tin containers, shooks, tea chests, wooden boxes, wooden shavings, wooden crates, wooden cable drums or other material notified by the Government in this behalf. Explanation: Planks pannels, battens, when assembled will form tea chest or packing cases will come under packing cases for the purpose of this entry.	2094
95	Palm fatty acid	2095

96	Paper of all sorts, paper board, newsprint and waste paper	2096
97	Paraffin wax of all grade standards other than food grade standard including standard wax and match wax;	2097
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	Pollution control equipments as notified by the Government	2104
105	Printed material including diary and calendar other than those specified in the Fourth Schedule.	2105
106	Printing or drawing ink, whether or not concentrated or solid, excluding toner and cartridges other than those specified in the Fourth Schedule	2106
107	Processed fruit and vegetables including fruit jam, jelly, pickle, 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 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	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	Sale of salt for industrial use by any dealer (Exempted by Notification – w.e.f.23.5.07 – G.O.Ms.No.90 dated 14.10.08)	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
127	Silk fabrics (excluding handloom silks) tobacco and textile fabrics unless covered by AED - Deleted w.e.f. 12.07.11(G.O.Ms.No.90 dated 21.07.11 )	2127 – Deleted w.e.f. 12.07.11
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	2130
131	(i)Sports goods including goods for indoor or outdoor games, swings, medals, cups, trophies, shields and badges excluding apparel and footwear(ii)Childrens' playground equipments	2131
132	Student note books and copy books other than those specified in the Fourth Schedule	2132
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 – w.e.f.- 1.11.14 (By Notification – G.o.Ms.No.82 dated 31.10.2014)</b>	<b>2155</b>

133	Sweets made of groundnuts, gingelly, puffed rice, fried gram and peas dhal and murukku.	2133
134	Tamarind seed and powder	2134
135	Tanning materials of vegetable origin	2135
136	Tapioca flour	2136
137	Tea	2137
138	Tools	2138
139	Toys excluding electronic toys	2139
140	(i) Tractors of all kinds (excluding crawler tractors), and articles (excluding batteries) adapted for use, generally as parts and accessories of tractors and tools and implements used therewith (ii) Trailors of tractors of all kinds (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) <b>Vegetable oils including refined Vegetable oils – w.e.f. 1.4.2012</b>	<b>2145</b>
	(ii) <b>Oil cakes other than those specified in the Fourth Schedule – w.e.f. 1.4.2012</b>	<b>2153</b>
146	Vegetable vathal of all kinds sold under a brand name other than those specified in the Fourth Schedule	2146
147	Wet dates	2147
<b>148</b>	<b>Wheat ( Exemption by Notification – w.e.f. 1.4.2012)</b>	<b>2148</b>
149	Wheat Flour, atta, maida and rava (sooji)	2149
150	Windmill for water pumping and for generation of electricity	2150

**PART – C**

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

**Goods which are taxable at the rate of 14.5 percent.**

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

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

**Notification–VII –No. II (1)/CTR /12 (R-11/2001 )**

**Notification–X –No. II (1)/CTR /12 (R-14/2001 )**

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

**(G.O.Ms.No.48 dated 27<sup>th</sup> March 2012 – w.e.f. 1.4.2012)**

**G.O.Ms.No.30 Commercial Taxes Registration (B2), 21<sup>st</sup> March 2013**

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

**Act No.14 of 2013 – Amendment of First Schedule – 145 – 29<sup>th</sup> May 2013**

**Act No. 15 of 2013 – Amendment of First Schedule – 145 – 29<sup>th</sup> May 2013**

**(G.O.Ms.No.45, Commercial Taxes and Registration (B1), 25th March 2015**

**Notification–III–No. II (2)/CTR /143(a-3)/2015**

SNO	DESCRIPTION OF GOODS	COMMODITY CODE
1	Absolute alcohol, methyl alcohol, rectified spirit, neutral spirit and denatured spirit.	302
2	Adhesives of all kinds including gum, glue, adhesives solution, 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.	303
3	(i) Air conditioning plants, air conditioners and other air conditioning appliances, air coolers, room coolers including all cooling appliances, apparatus and instruments.	304
	(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.	
4	Apparatus for making coffee under steam pressure, commonly known as espresso.	305

	Arms, ammunitions and explosives of all kinds including-		
5	(i)	rifles, revolvers, pistols and bayonets, truncheons and ammunition used therewith;	306
	(ii)	Hand grenades;	
	(iii)	Air guns, air rifles and pellets used therewith;	
	(iv)	gelatin sticks, RDX, gun powder, detonators caps, igniters, electric detonators, fuses and other blasting powder and the like.	
6	Articles and equipments for gymnastics including health fitness equipments.		307
7	Asbestos sheets and products, cement products in combination with other materials not elsewhere mentioned in this Schedule.		308
8	Bakery products including biscuits of all varieties, cakes, pastries sold with brand name.		309
9	Batteries and parts thereof, dry cells, button cells, solar cells of all kinds, parts and accessories thereof including zinc calots and carbon rods.		310
<b>9-A</b>	<b>Beedi and Beedi Tobacco- w.e.f. 12.7.11</b>		<b>370</b>
10	Binoculars, monoculars, opera glasses, other optical telescope, astronomical instruments, microscopes, binocular microscopes, magnifying glasses, diffraction apparatus and mounding therefor including theodolite, survey instruments and optical lenses, other than lenses for spectacles.		311
11	Blasting gun powder and other mechanical explosives.		312
12	(i)	Bulbs, horns, cables and fare meters for all motor vehicles.	313
	(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.	
13	Bulldozers, excavators, earthmovers, dumpers, dippers, pile-layers, scrappers and the like and parts and accessories thereof.		314
<b>13A</b>	<b>(b)</b>	<b>i-pod – omitted w.e.f. 21<sup>st</sup> March 2013</b>	
	<b>(c)</b>	<b>i-phone – omitted w.e.f. 21<sup>st</sup> March 2013</b>	
	<b>(d)</b>	<b>LCD Panels / LED Panels</b>	
	<b>(e)</b>	<b>DVDs and CDs</b>	
	<b>(f)</b>	<b>Parts and accessories of the above</b>	
14	Cement including white cement and their substitutes and concrete mixtures.		315

15	Cement products of all kinds including cement tiles, pavement blocks excluding cement jolleys, doors, window frames made of RCC and RCC pipes.	316
16	Chinaware, porcelain ware and stoneware articles.	317
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.	318
18	Collapsible gates, rolling shutters whether operated manually, mechanically or electrically and their parts and grills made of iron and steel.	319
19	Confectionery including toffee, chocolate and sweets of all kinds, ice-candy, ice-cake, ice-jelly, kulfi and frozen confectionery, frozen desert, chewing gum, bubble gum and the like sold with brand name. <b>Branded Sweets and Savouries -Reduced to 5% - (By Notification G.O.Ms.No.78 dated 11<sup>th</sup> July 2011-w.e.f. 12<sup>th</sup> July 2011)</b>	320
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, eau de cologne, 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, eye liners, eye lashes and body deodorants.	321
21	(i) Crockery (other than those specified elsewhere in this Schedule)	322
	(ii) Cutlery (other than those specified elsewhere in this Schedule) including table cutlery, forks.	
22(i)	Detergents whether cakes, liquid or powder, toilet soap, abir, blue, stain busters, stain removers and all kinds of cleaning powder and liquids, other than those specifically mentioned elsewhere in the Schedule.	323
22(ii)	<b>Disinfectants and Germicides – w.e.f. 28.5.2013</b>	372
23	Diesel locomotive and parts and accessories thereof.	324
24	Doors, windows, ventilators, partitions, stands, ladders, etc. made of any materials other than those specified in the Schedule.	325
25	Dry fruits and nuts and kernel such as almond, pistha, figs, apricots, walnut, other than those specified elsewhere in this Schedule.	326

	Dry grapes (Kismis) – Reduced to 5% (By Notification G.O.Ms.No.78 dated 11 <sup>th</sup> July 2011 – w.e.f. -12 <sup>th</sup> July 2011)			
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.		327	
27	Electric motor, spare parts and accessories.		328	
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 polishers, massage apparatus, sharpeners, vending machines, other than those specified elsewhere in the Schedule.		329	
29	Electric storage batteries including containers, covers and plates.		330	
30	Electronic Toys and Games.		331	
31	Fans, Air circulators, Voltage stabilizers and regulators not specified elsewhere controlling system and thyristor control power equipments.		332	
32	Fax machines and their parts and accessories.		333	
33	Fibre glass sheets and articles made of fibre glass other than those specifically mentioned in the Schedule.		334	
34	Fire fighting equipments and devices.		335	
35	Fire works including coloured matches.		336	
36	Floor and wall tiles of all varieties -		337	
	(i)	Ceramic tiles, glazed floor, roofing and wall tiles		
	(ii)	Cuddappah stones slabs and shahabad stone slabs;		
	(iii)	(a)		Granite blocks (rough or raw); and
		(b)		Polished granite slabs, including tomb stones, monument slab and head stone;
	(iv)	Black stone, kota stone		
	(v)	Marbles, that is to say, -		
		(a)		Marble boulders or lumps;
		(b)		Marble slabs;
		(c)		Marble chips;
	(d)	Marble dusts;		

	(e)	Marble floor tiles and wall tiles; and	
	(f)	Other articles made of marbles.	
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.		338
38	Gas stoves, Gas Ovens, other than those mentioned in any of the Schedules;		339
39	Generators, Generating sets and non electronic voltage stabilizers.		340
40	Ghee with brand name – Reduced to 5% - (By Notification G.O.Ms.No.78 dated 11 <sup>th</sup> July 2011 – w.e.f.12 <sup>th</sup> July 2011)		341
41	Glass and glassware other than those specified elsewhere in the Schedule.		342
42	Ice creams sold with brand name.		343
43	Instant tea and instant coffee.		344
44	Internal combustion engine, marine engine, diesel engine, oil engine, generators, their spare parts, other than those specifically mentioned in this Schedule.		345
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.		346
46	Lifts, elevators, hoists, whether operated by electricity, hydraulic power, mechanical power or steam.		347
47	Machine made matches.		348
48	Mirrors of all kinds.		349
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 vessels, components, spare parts and accessories thereof.		350
50	i)	Paints and enamels not otherwise specified in this schedule, including powder paints, stiff paste paints and liquid paints.	351
	ii)	Colours.	
	iii)	Dry distempers including cement based water-paints, oil bound distempers, plastic emulsion paints.	
	iv)	Varnishes, French polish, bituminous and coal-tar blacks.	

	v)	Diluents and thinners including natural and synthetic drying and semi drying oils such as double boiled linseed oil, blown linseed oil, stand oil, sulphurised linseed oil, parilla oil, whale oil and tung oil.	
	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.	
	vii)	All other materials used in painting and varnishing such as flint papers, emery clothes, brushes removers and stainers of all kinds. <b>Paint brush – Reduced to 5% - (By Notification G.O.Ms.No.78 dated 11<sup>th</sup> July 2011 -w.e.f.12<sup>th</sup> July 2011)</b>	
51		Photographic cameras and enlargers, flash light apparatus, photo blocks, lenses, films including X-ray films and film packs and plates, photo albums, photo frames, photo mounts.	352
52		Plaster of Paris.	353
53		(i) Plywood, veneer plywood, hardboard, 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. (ii) All other non-soft boards.	354
54		Power factors and shunt capacitors of all kinds.	355
55		Sandal wood.	356
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, man-hole covers used in connection with drainage and sewerage disposals, parts and accessories thereof.	357
57		<b>Sanitary towels, Sanitary napkins, belt-less napkins, baby nappies and disposable diapers. (Reduced to 5% - By Notification G.O. Ms.No.48 dated 27.3.12 – w.e.f. 1.4.2012)</b>	<b>358</b>
58		Shaving sets, safety razors, razor blades, razor cartridge, shaving brush, shaving cream, shaving soap, after shave lotion.	359
59		Strong room or vault doors and ventilators armoured or reinforced safes, strong boxes and doors, cash chests, cash or deed boxes, wall coffers, safe deposit lockers and locker cabinets.	360
60		Studio backgrounds including lighting control reflectors, tri-reflectors, modifiers, backgrounds, curtains backgrounds etc.	361



61	Synthetic rubber products and products of mixture of rubber.		362
62	Television sets and component parts and accessories thereof.		363
63	Timber		364
	<u>Explanation.</u> – Timber includes all kinds of wood, standing trees, logs, planks, rafters of any size or variety, other than those specified elsewhere in the Schedule.		
64	Tooth paste, tooth powder (whether medicated or not), tooth brush and other dentifrices, mouth washes, tongue cleaners and deodorants.		365
65	Tyres, tubes and flaps other than those specified in the Schedule.		366
66	Vacuum flasks of all kinds and descriptions including refills for such flasks 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.		367
67	Watches, clocks, time-pieces (whether or not in combination with any other devices), stop watches, time switches, mechanical – timers, time – records, 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.		368
68	(i)	Water meters, gas meters, industrial thermometers, parts and accessories thereof.	369
	(ii)	(a) Weighing machines of all kinds including platform scales, weigh bridges, counter scales, spring balances, weighing 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.	
69	Any other good, not specified in any of the Schedules.		301

**THE SECOND SCHEDULE**

**(See sub-section (5) of section 3)**

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

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

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

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

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

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

**Act No. 28 of 2013 – Amendment in Second Schedule -328 - 8<sup>th</sup> November 2013**

**(G.O.Ms.No.82, Commercial Taxes and Registration (B1), 31<sup>st</sup> October 2014)**

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

SNO	DESCRIPTION OF GOODS		SCH	LEVY	RATE OF TAX(%)	COMMODITY CODE
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.		II	FS SPS	58 14.5	401
2	(i)	<b>Alcoholic liquors of all kinds for human consumption, other than liquors falling under items 1 and 3.</b>	II	FS	58	402
	(ii)	<b>Alcoholic liquors of all kinds for human consumption, other than Beer, Wine, Draught Beer and liquors falling against Serial Number 1 and 3 – (At the first point of sale in the State ) – w.e.f. 01.11.2014 ( By Notification – G.O.Ms. No.82 dated 31.10.2014</b>	II	SPS	220	402
	(a)	<b>Baic price per case Upto Rs.421</b>	II	SPS	245	Entries omitted w.e.f. 1.11.14
	(b)	<b>From Rs.422 upto Rs. 435</b>	II	SPS	240	Entires omitted w.e.f. 1.11.14
	©	<b>From Rs.436 upto Rs. 455</b>	II	SPS	230	Entries omitted w.e.f. 1.11.14

		(d)	From Rs.456 upto Rs. 469	II	SPS	225	Entries omitted w.e.f. 1.11.14
		(e)	From Rs.470 upto Rs. 499	II	SPS	220	Entries omitted w.e.f. 1.11.14
		(f)	From Rs.500 upto Rs. 514	II	SPS	215	Entries omitted w.e.f. 1.11.14
		(g)	From Rs.515 upto Rs. 527	II	SPS	210	Entries omitted w.e.f. 1.11.14
		(h)	From Rs.528 upto Rs. 717	II	SPS	205	Entries omitted w.e.f. 1.11.14
		(i)	From Rs.718 upto Rs. 760	II	SPS	195	Entries omitted w.e.f. 1.11.14
		(j)	From Rs.761 upto Rs. 4726	II	SPS	190	Entries omitted w.e.f. 1.11.14
		(k)	From Rs.4727 and above	II	SPS	185	Entries omitted w.e.f. 1.11.14
	(iii)	<b>Beer</b> (At the second point Sale in the State) – w.e.f. 1.11.2014 –( By Notification – G.O.Ms.No.82 dated 31.10.2014)		II	SPS	260	
	(iv)	<b>Wine</b> (At the second point Sale in the State) – w.e.f. 1.11.2014 –( By Notification – G.O.Ms.No.82 dated 31.10.2014)		II	SPS	250	
	(v)	<b>Draught Beer</b> (At the second point Sale in the State) – w.e.f. 1.11.2014 –( By Notification – G.O.Ms.No.82 dated 31.10.2014)		II	SPS	270	
	(vi)	<b>Alcoholic liquors of all kinds for human consumption, other than liquor falling against Serial No. 1 and 3 ( At the Third point Sale in the State) – w.e.f. 1.11.2014 – ( By Notification – G.O.Ms.No.82 dated 31.10.2014)</b>		II	TPS	14.5	
<b>(2) Explanation –I. – For the purpose of levy of tax at the second point of sale in the State for the item in Sl.No.2, the 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. While, for the purpose of levy of tax at the third point of sale in the State for them in sl.No.2, it shall be on the total turnover of that item.”</b>							
3	Foreign liquors, that is to say, wines, spirits and beers imported into India 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			II	FS	58	403

	goods imported into India. (By Notification G.O.Ms.No.65 dated 01.07.08 – w.e.f. 01.07.08)				
4	Aviation Gasoline	II	FS	29	404
5	(i) Aviation Turbine Fuel including jet fuel	II	FS	29	405
	(ii) Aviation Turbine Fuel sold to a Turbo-Prop Aircraft	II	FS	4	405
6	Petrol with or without additives	II	FS	27	406
7	High Speed Diesel Oil (By Notification –G.O.Ms.No.57 dated 5.6.08) – w.e.f.6.6.08	II	FS	21.43	407
8	Light Diesel Oil	II	FS	25	408
9	Kerosene other than those sold through Public Distribution System	II	FS	25	409
10	Molasses	II	FS	30	410
11	Textile products not produced or manufactured in India – w.e.f. 1.11.2014 –( By Notification – G.O.Ms.No.82 dated 31.10.2014)	II	FS	4	411
12	Sugarcane – Entries Omitted – w.e.f. 1.11.2014 –( By Notification – G.O.Ms.No.82 dated 31.10.2014)	II	LP		412 – Deleted w.e.f. 1.11.2014
13(i)	Unmanufactured tobacco; tobacco refuse w.e.f. 1.11.2014 –( By Notification – G.O.Ms.No.82 dated 31.10.2014)	II	FS	30	413
13(ii)	Gutkha, Pan masala w.e.f. 1.11.2014 –( By Notification – G.O.Ms.No.82 dated 31.10.2014)	II	FS	30	414
13(iii)	Cigars and Cheroots and Cigarettes, Cigarillos of tobacco or of tobacco substitutes w.e.f. 1.11.2014 –( By Notification – G.O.Ms.No.82 dated 31.10.2014)	II	FS	30	415
13(iv)	Hookah / hoodku tobacco w.e.f. 1.11.2014 –( By Notification –	II	FS	30	416

	<b>G.O.Ms.No.82 dated 31.10.2014)</b>				
13(v)	Smoking mixtures for pipes and cigarettes <b>w.e..f. 1.11.2014 –( By Notification – G.O.Ms.No.82 dated 31.10.2014)</b>	II	FS	<b>30</b>	417
13(vi)	Homogenised or reconstituted tobacco <b>w.e..f. 1.11.2014 –( By Notification – G.O.Ms.No.82 dated 31.10.2014)</b>	II	FS	<b>30</b>	418
13(vii)	Chewing tobacco <b>w.e..f. 1.11.2014 –( By Notification – G.O.Ms.No.82 dated 31.10.2014)</b>	II	FS	<b>30</b>	419
13(viii)	Preparations containing chewing tobacco <b>w.e..f. 1.11.2014 –( By Notification – G.O.Ms.No.82 dated 31.10.2014)</b>	II	FS	<b>30</b>	420
13(ix)	Jarda, Scented tobacco <b>w.e..f. 1.11.2014 –( By Notification – G.O.Ms.No.82 dated 31.10.2014)</b>	II	FS	<b>30</b>	421
13(x)	Snuff of tobacco and preparations containing stuff <b>w.e..f. 1.11.2014 –( By Notification – G.O.Ms.No.82 dated 31.10.2014)</b>	II	FS	<b>30</b>	422
13(xi)	Tobacco extracts and essence <b>w.e..f. 1.11.2014 –( By Notification – G.O.Ms.No.82 dated 31.10.2014)</b>	II	FS	<b>30</b>	423
13(xii)	Cut tobacco <b>w.e..f. 1.11.2014 –( By Notification – G.O.Ms.No.82 dated 31.10.2014)</b>	II	FS	<b>30</b>	424
13(xiii)	Any other tobacco products, not specified in any of the Schedule <b>w.e..f. 1.11.2014 –( By Notification – G.O.Ms.No.82 dated 31.10.2014)</b>	II	FS	<b>30</b>	425

## THE FOURTH SCHEDULE

### Goods exempted from tax by section 15 PART - A

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

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

In exercise of the powers conferred by sub-section 86 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendments to the Fourth Schedule of the Act.

#### (3) In the Fourth Schedule, –

(1) Part –A and all items and the entries relating thereto shall be omitted

SNO	DESCRIPTION OF GOODS	COMMODITY CODE
1	(i) Cane or beet sugar and chemically pure sucrose in solid form (ii) Palmyrah sugar – <b>OMITTED w.e.f. 12.07.11</b>	<b>601 OMITTED w.e.f. 12.07.11</b>
2	(i) Unmanufactured tobacco and tobacco refuse (ii) Cigars and Cheroots and cigarettes, cigarillos of tobacco or of tobacco substitutes (iii) Other manufactured tobacco including (a) Smoking mixtures for pipes and cigarettes. (b) Biris (c) Chewing tobacco. (d) Snuff of tobacco and preparations containing snuff (e) Cut tobacco <b>OMITTED w.e.f. 1.4.07</b>	<b>602 (OMITTED FROM 1.4.07)</b>
3	Woven fabrics of silk or of silk waste <b>OMITTED w.e.f. 12.07.11</b>	<b>603 OMITTED w.e.f. 12.07.11</b>
4	(i) Woven fabrics of carded wool excluding hair belting (ii) Woven fabrics of combed wool excluding hair belting <b>OMITTED w.e.f. 12.07.11</b>	<b>604 OMITTED w.e.f. 12.07.11</b>
5	Woven fabrics of cotton. <b>OMITTED w.e.f. 12.07.11</b>	<b>605 OMITTED w.e.f. 12.07.11</b>
6	(i) Woven fabrics of synthetic filament yarn (ii) Woven fabrics of artificial filament yarn <b>OMITTED w.e.f. 12.07.11</b>	<b>606 OMITTED w.e.f. 12.07.11</b>
7	(i) Woven fabrics of synthetic staple fibres (ii) Woven fabrics of artificial staple fibres <b>OMITTED w.e.f. 12.07.11</b>	<b>607 OMITTED w.e.f. 12.07.11</b>

8	(i) Woven pile fabrics and chenille fabrics of wool, cotton or manmade fibres,(ii) Terry towelling and similar woven terry fabrics and tufted textile fabrics (iii) Gauze (iv) Lace in the piece in strips or in motifs of cotton or manmade fibres (v) Embroidery in the piece, in strips or in motifs (vi) Narrow woven fabrics <b>OMITTED w.e.f. 12.07.11</b>	608 <b>OMITTED w.e.f. 12.07.11</b>
9	(i) Textile 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 of 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 <b>OMITTED w.e.f. 12.07.11</b>	609 <b>OMITTED w.e.f. 12.07.11</b>
10	Pile fabrics, including 'Long pile' fabrics and terry fabrics, knitted or crocheted. <b>OMITTED w.e.f. 12.07.11</b>	610 <b>OMITTED w.e.f. 12.07.11</b>

2. The amendments hereby make shall come into force on the 12<sup>th</sup> July 2011.

## **PART B**

### **Goods exempted from tax by Section 15**

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

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

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

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

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

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

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

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

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

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

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

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

**Act No.11 of 2013 – Amendment of Fourth Schedule – 145 – 29<sup>th</sup> May 2013**

**Act No.14 of 2013 – Amendment of Fourth Schedule – 145 – 29<sup>th</sup> May 2013**

**(G.O.Ms.No.82, Commercial Taxes and Registration (B1), 31<sup>st</sup> October 2014)**

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

**Act No. 5 of 2015-Amedment of Fourth Schedule – 77 of 31- March- 2015**

SNO	DESCRIPTION OF GOODS	COMMODITY CODE
1 (i)	Agricultural implements manually operated or animal driven as notified by the Government	701
1(ii)	Agricultural implements not operated manually or not driven by animal including their parts and accessories (including those powered or operated by tractors or by power tillers) as notified by the Government	788
1(iii)	Sprayers, sprinklers and drip irrigation equipments including their parts and accessories	901
2	Aids and implements for differently abled persons as notified by the Government -w.e.f. 28.5.2013	702



3	Aluminium domestic utensils not operated by pressure or electricity	703
4	Appalam, pappad, vadam and vathal	704
5	Aquatic feed, poultry feed, cattle feed and animal feed including supplement concentrates and additives, wheat bran, de-oiled cake, grass, hay and straw.	705
6	Articles made of sea shells , sea shells, seaweed, Agar-agar, Alginate (By Notification - G.O.Ms.No.79 dated 23.3.07)	706
7	Bacterial culture for agriculture purpose, Organic manure and all kinds of seeds including green manure seeds excluding oil seeds	707
8	Bagasse	708
9	Bangles other than those made of precious metals	709
10	<b>Black sugarcane other than those specified in the Second Schedule - Entries Omitted – w.e.f. 1.11.2014 – (By Notification – G.O.Ms.No. 82 dated 31.10.2014)</b>	<b>710 – Deleted w.e.f. 1.11.14</b>
11	Books, Reading books, Text books, periodicals and journals including maps, educational charts, Braille books and globe	711
12	Bread including bun and rusk (branded or otherwise) - (By Notification – G.O.Ms.No.36 dated 1.4.08 – w.e.f. 1.4.08)	712
13	Broom sticks	713
14	Candles	714
14(a)	(i) Cane or beet sugar and chemically pure sucrose in solid form - <b>Entries Omitted – w.e.f. 1.11.2014 – (By Notification – G.O.Ms.No. 82 dated 31.10.2014)</b>	789 - Deleted
	(ii) Palmyrah Sugar – w.e.f. 12.7.11	789
15	Cart driven by animals and hand carts	715
16	Charcoal	716
17	Charkha, Ambar Charkha; handlooms, handspun yarn, handloom fabrics and Gandhi Topi.	717
17A	(i) Chemical Fertilizers – w.e.f. 12.7.11 - <b>Entries Omitted –w.e.f. 28.5.2013</b>	<b>790</b>
17A	(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 – w.e.f. 12.7.11 - <b>Entries omitted w.e.f. 28.5.2013</b>	<b>791</b>

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 does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f.1.4.08)	718
19	Coarse grains, paddy and rice including broken rice	719
20	Condoms and contraceptives	720
21	Curd, lussi, butter milk, separated milk and butter without any 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	Fishnet, fishnet fabrics, <b>fishnet twine, fishing floats,</b> fishing hooks, <b>fishing lamps, fishing ropes, fishing swivels,</b> fish seeds, prawn / shrimp seeds <b>(w.e.f. 01.04.2015 – G.O.Ms.No.45 dated 25.03.2015)</b>	728
29	Fly Ash sold to brick manufacturers	729
30	Footwear with sale value less than two hundred rupees	730
31	Fresh milk, pasteurised 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 crore in a year	735
36	Goods covered by Public Distribution System (except kerosene)	736
37	Goods manufactured by village Blacksmith and Adisarakku items as notified by the Government	737
38	Goods taken under customs bond for re-export after manufacturing or otherwise	738

	<b>Goods which are used for agricultural / horticultural purposes</b>	
<b>38 -A</b>	<b>(i) Chemical Fertilizers – w.e.f. 28.5.2013</b>	<b>790</b>
	<b>(ii) Insecticides, Pesticides, Rodenticides, Weedicides, Fungicides, Herbicides and combination thereof, Plant –growth promoters, Plant Nutrients, Micro Nutrients and Bio fertilizers –w.e.f. 28.5.2013</b>	<b>791</b>
39	Gum Benzoin including instant Sambirani in the form of tablets or sticks	739
40	Handicrafts	740
41	Handmade or Handloom made woven durries, coir mattings and jamakalams	741
<b>41-A</b>	<b>Handmade Locks - w.e.f. 1.4.2012)</b>	<b>902</b>
<b>41-B</b>	<b>Handmade Steel trunk boxes (By Notification G.O.Ms.No.67 dated 21.05.09 - w.e.f. 1.4.09)</b>	<b>786</b>
<b>41-C</b>	<b>Handmade tin containers (By Notification G.O.Ms.No.67 dated 21.05.09 - w.e.f. 1.4.09)</b>	<b>787</b>
42	Hand pumps, parts and fittings	742
43	Handmade safety matches including partially machine made safety matches.	743
44	Hank yarn	744
45	Human blood including blood components and blood plasma	745
46	(i) Hurricane lights and bed room lights burning on oil (ii) Kerosene lamps (other than gas lights and petromax lights) (iii) Kerosene stoves (iv) Parts and accessories including wicks and chimneys of the above goods	746
47	Indian musical instruments including indigenous handmade musical instruments	747
48	Indigenous Sericulture products	748
<b>48-A</b>	<b>Insulin of all Types - w.e.f. 1.4.2012</b>	<b>903</b>
<b>48- B</b>	<b>Jaggery and gur including Jaggery powder and nattuchakkarai (By Notification G.O.Ms.No.36 dated 1.4.08-w.e.f. 1.4.08)</b>	<b>782</b>
<b>48- C</b>	<b>Jatropha seeds and Jatropha oil (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f. 1.4.08)</b>	<b>783</b>
49	Khadi garments / goods and made-ups as notified by the Government	749
50	Kumkum, kajal, bindi, alta and sindur	750
51	Licenced software with complete Tamil version	751

52	Life saving drugs as notified by the Government	752
53	Masala powder or paste whether or not with oil or additives, sold without a 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, Karukamani and Cross made of gold and used as symbol of wedlock without chain (By Notification G.O.Ms.No.36 dated 1.4.08 – w.e.f. 1.4.08) (c) Neem oil caked.(d) Packed pickles weighing below 50 grams (e). Wheat sold through Public Distribution System (f). Student Note Books and Copy books manufactured out of paper purchased from Registered dealers liable to pay under this Act (g). Tamil Daily sheet calenders and (h). UNICEF Greeting cards and calendars	755
<b>55-A</b>	<b>Mosquito nets of all kinds (w.e.f. 01.04.2015 – G.O.Ms.No.45 dated 25.03.2015)</b>	<b>905</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	Panchamirtam, namakkati, vibhuti and prasadam – sold by any dealer	758
59	Paper bags and paper envelopes and cloth lined paper envelopes (whether printed or not) – (By notification G.O.Ms.No..36 dated 1.4.08 – w.e.f. 1.4.08)	759
60	Products of millets ( flour, brokens and bran of cholam, cumbu, ragi, thina, 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 coir products), deccan hemp fibre (excluding deccan hemp products), broomstick and thonnai . (ii) Tapioca kappi, Tapioca thippi, groundnut sheel, 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 sugarcandy (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 and de-oiled rice bran	762
63	Raw wool and animal hair	763
64	Rubber play balls and balloons	764
64 A	Rubberised textile fabrics (By Notification G.O.Ms.No.36 dated 1.4.08 – w.e.f. 1.4.08)	784
65	Sale of following vegetable oils by any dealer whose total turnover on sale of those goods does not exceed rupees five crores per year.(1) Coconut oil (2) Gingelly oil (3) Groundnut oil (4) Sunflower oil (5)Cotton seed oil (6) Rice bran oil (7)All refined oils of the above 1 to 6 and (8) Refined Palm oil (9) Soya oil - <b>omitted - w.e.f. 01.04.2012</b>	<b>765 – omitted</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 hundred crores per year	766
67	Sale of peas and peas dhall including broken, husk and dust thereof, by any dealer whose total turnover on their sales of these goods does not exceed rupees three hundred crores per year	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 hundred crores in a year (1) gram or gulab gram.(2) Tur or arhur(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	768
69	Salt (branded or otherwise) including iodized or vitaminised salt for human consumption	769
70	Saree falls	770
71	Seeds of all kinds other than oil seeds	771
72	Semen including frozen semen	772
72 A	Siddha Medicine (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f. 1.4.08)	785
73	Silk worm laying, cocoon and raw silk including indigenous raw silk and indigenous silk yarn	773
74	Slate, slate pencils and chalk sticks	774
75	Steam	775
76	Stitched handloom and mill made hand kerchiefs	776

76-A	<b>Sugarcane of all varieties – w.e.f. 1.11.2014 – (By Notification – G.O.Ms. No.82 dated 31.10.2014)</b>	<b>904</b>
77	i) Tender coconut (ii) Packaged tender coconut water (iii) Desicated coconut,coconut milk and coconut milk powder – (By Notification G.O.Ms.No.36 dated 1.4.08 –w.e.f.1.4.08)	777
77A(1)	Woven fabrics of silk or of silk waste – <b>w.e.f. 12.7.11</b>	<b>792</b>
77A(2)	(i) Woven fabrics of carded wool excluding hair belting (ii) Woven fabrics of combed wool excluding hair belting – <b>w.e.f. 12.7.11</b>	<b>793</b>
77A(3)	Woven fabrics of cotton. – <b>w.e.f. 12.7.11</b>	<b>794</b>
77A(4)	(i) Woven fabrics of synthetic filament yarn (ii) Woven fabrics of artificial filament yarn – <b>w.e.f. 12.7.11</b>	<b>795</b>
77A(5)	(i) Woven fabrics of synthetic staple fibres (ii) Woven fabrics of artificial staple fibres – <b>w.e.f. 12.7.11</b>	<b>796</b>
77A(6)	(i) Woven pile fabrics and chenille fabrics of wool, cotton or manmade fibres (ii) Terry towelling and similar woven terry fabrics and tufted textile fabrics (iii) Gauze (iv) Lace in the piece in strips or in motifs of cotton or manmade fibres (v) Embroidery in the piece, in strips or in motifs (vi) Narrow woven fabrics – <b>w.e.f. 12.7.11</b>	<b>797</b>
77A(7)	(i) Textile 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 of 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 – <b>w.e.f. 12.7.11</b>	<b>798</b>
77A(8)	Pile fabrics, including ‘Long pile’ fabrics and terry fabrics, knitted or crocheted. – <b>w.e.f. 12.7.11</b>	<b>799</b>
78	Toddy, Neera and Arrack	778
79	Vermicelli	779
80	Water other than –(i) Aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water, and (ii) Water sold in sealed container.	780
81	Writing instruments, pencils, sharpeners, pens, ballpoint pens, refills, stainless steel nibs, colour pencils, black boards, dusters, geometry boxes and dissection boxes.	781

## NOTIFICATION

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

**(G.O.Ms.No.79 Commercial Taxes Registration (B2), 23<sup>rd</sup> March  
2007)**

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

In exercise of the powers conferred by sub-section (1) of Section 30 of the Tamil Nadu Value Added Tax Act , 2006 (Tamil Nadu Act of 32 of 2006), the Governor of Tamil Nadu hereby makes an exemption in respect of tax payable by any dealer on the sale of following goods .

SNO	DESCRIPTION OF GOODS	COMMODITY CODE
1	Kerosene pressure stove	501
2	Fertiliser mixture manufactured out of chemical fertilizer for which has been paid locally	502
3	All seeds used for sowing purposes	503
4	Packed drinking water sold in sealed refill cans and sachet	504
5	Coconut other than copra	505
6	Peas flour	506
7	Fried peas	507
8	Coconut shell powder	508
11	Synthetic gems	509
12	Thanjavur plates	510
13	Cloth bag	511
14	Instruments for drawing and dissection	512
15	Graph and exercise note book	513
16	Mathematical learning instruments	514
17	Wood covered lead pencils, Writing pencils, ebonite pens, ebonite ball pens, Writing ink including ink tablets	515
18	Pillow covers, bed sheets and towels made from handlooms and power looms cloth other than those made of mill made cloth	516
20	Cashew shell	517
21	Medicinal herbs and country drugs including roots in fresh or dried form of the following	<b>518</b>
	1 Acacia Arabica barks, Gum	
	2 Melia Azadirachita (neem) barks, leaves, flowers	
	3 Phyllanthus Amarus	
	4 Phyllanthus Maderas patensls	
	5 Eclipta Alba	
	6 Clytoria Ternatea	
	7 Trichosanthes Cucumerina	

	8	Solanum xanthocarpum	
	9	Evolvulus Alsinoides	
	10	Tragia Involcrata	
	11	Aeria Lanata	
	12	Cyperus Rotundus	
	13	Plum Bago Zeylancia	
	14	Alovera leaves, Resin	
	15	Syzgium Cuminy seed	
	16	Ipomoba digitata	
	17	Abutilon Indicum	
	18	Aristolochia Indica	
	19	Adhatoda Vasika	
	20	Zizphus Jujuba	
	21	Morinda Citrufolia	
	22	Solanum Melangeanum	
	23	Absus Precatorious	
	24	Solanum Indicum	
	25	Paederia Foetida	
	26	Gloriass Superba	
	27	Citrullus Colocynthis	
	28	Nelumbo Nucifera	
	29	Hellicteres Isora	
	30	Vitis Quadrangularis	
	31	Mucuna Pruina	
	32	Salacia Reticulata	
	33	Wrightia Tinctoria	
	34	Hygrophila Spinosa	
	35	Strycenosnux – Vomica	
	36	Crataeva Relingiso	
	37	Minuspora Elangi	
	38	Cleome Inosandra	

**This Notification shall be deemed to have come into force on the 1<sup>st</sup> January 2007**NOTIFICATION

**Exemption from payment of Value Added Tax on the medicinal herbs and country drugs including roots in fresh or dried form.**

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

SNO	DESCRIPTION OF GOODS	COMMODITY CODE
	Pipercubebalinn, Kaempeearia-galang, Tribulus – Terrestrusliun, wood fordia- Fruiticosa kura, Aconitum- Hterrophyllumwell, Quercus Infectoria Oliv, Magnolia- Fuscata Andr, Somolocis Racemosa Roxb, Indigofera- Tinctoria Linn, Boerhaavia Diffusa Linn, Nellikai, Thippilli,	518



	Cassia Flower, Galangal roots, Big Galangal roots, Karbogarisi, Hemidusmus, Calamus root, Gymnena sylvestra, Sarja Rasam (Damarbatu), Bondu nut, Black cumin, Athimaturam (Clyzorrhiza or Liquorice roots), Nellap panai kizangu, Andrographic Paniculat, Mulaippal vidhai, Andropogan Muricatus, Osxillum Savivum, Satavari, Bishop Weed, Dill seeds, Withania Somnifetra, Benjamine, Pomogranite shell, vilvapazham, vlampazham, Siruthekku, Pippa Moolam, Patakam, Stramonium seeds, Saraswathi leaves, Thulasi leaves, Stone flower, Vempadapattai (Hibiscus, Kasthuri turmeric and Kasini keera powder), Senna leaves, pods and cassia and vinco rosea (Nithya kalyani) leaves and roots	
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**This notification shall come into force on the 1<sup>st</sup> day of January 2007**

**CANCELLATION OF NOTIFICATION UNDER THE ACT**

(G.O.Ms. No.75, Commercial Taxes and Registration (B2), 11<sup>th</sup> July 2011)

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

In exercise of the powers conferred by sub-section (3) of Section 30 of the Tamil Nadu Value Added Tax Act,2006 (TamilNadu Act 32 of 2006), the Governor of Tamil Nadu hereby cancels the Commercial Taxes and Registration Department Notification No. II(1)/CTR/52(a)/2007 published at page 1 of Part II – Section 1 of the Tamil Nadu Government Gazette, Extraordinary dated the 8<sup>th</sup> August 2007, as amended.

SNO	DESCRIPTION OF GOODS	COMMODITY CODE
1	<b>Beedi, Beedi Tobacco, Tobacco leaves, snuff and cheroot –omitted w.e.f. 12.7.11</b>	519

**This Notification shall come into force on the 12<sup>th</sup> July 2011.**

## NOTIFICATION

**G.O. Ms No.43 Commercial Taxes and Registration [B2] Department  
dated 05.05.2008  
No.II(1)/CTR/4(B-2)/2010.**

In exercise of the power conferred by sub-section (1) and (2) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes an exemption in respect of tax payable under the said Act on the sale of

SNO	DESCRIPTION OF GOODS	COMMODITY CODE
1	Mustard, aniseed (sombu) and fenugreek (menthi) and <b>aniseed powder (G.O.Ms.No.33 dated 29.3.10-w.e.f.1.4.10)</b> by any dealer whose total turnover in respect of those items does not exceed rupees three hundred crores in a year.	520

This Notification shall be deemed to have come into force  
on the 1<sup>st</sup> May 2008.

## NOTIFICATION

**G.O. Ms No.67 Commercial Taxes and Registration [B2] Department  
dated 21.05.09  
No.II(1)/CTR/14/2009**

In exercise of the powers conferred by sub-section (1) of Section 30 of the Tamil Nadu Value Added Tax Act,2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes an exemption in respect of tax payable under the said Act on the sale of

SNO	DESCRIPTION OF GOODS	COMMODITY CODE
1	Pepper, cumin seed , <b>Pepper powder and cumin seed powder ( By Notification –G.O.Ms.No.33 dated 29.03.10-w.e.f. 1.4.10)</b> by any dealer whose total turnover in respect of those items does not exceed rupees three hundred crores in a year	521

This Notification shall be deemed to have come into force on the 1<sup>st</sup> April  
2009.

**NOTIFICATION**

**G.O. Ms No.33 Commercial Taxes and Registration [B2] Department  
dated 29.3.10  
No.II(1)/CTR/4(b-5)/2010**

In exercise of the powers conferred by sub-section (1) of Section 30 of the Tamil Nadu Value Added Tax Act,2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes an exemption of tax payable under the said Act on the sale of

SNO	DESCRIPTION OF GOODS	COMMODITY CODE
1	Aloe Vera products by any dealer whose total turnover does not exceed rupees one crore in a year.	522

This Notification shall come into force on the 1<sup>st</sup> April 2010.

**NOTIFICATION**

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

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

In exercise of the power conferred by sub-section (1) and (2) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes an exemption in respect of tax payable under the said Act by any dealer on the sale of the following goods, namely:-

SNO	DESCRIPTION OF GOODS	COMMODITY CODE
i	Fuel manufactured out of Municipal solid dry waste	523
ii	Plates, Cups, including thonnai manufactured out of areca palm leaf	524
iii	Palmyra rafters used as beams in huts and small houses	525

This Notification shall be deemed to have come into force on the 1<sup>st</sup> April 2010.

**NOTIFICATION - I**

**(G.O.Ms.No.45 Commercial Taxes Registration (B1), 25<sup>th</sup> March 2015)**

No. II(2) /CTR/143(a-1)/2015

In exercise of the powers conferred by sub-section(1) of Section 30 of the Tamil Nadu Value Added Tax Act,2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes an **exemption** in respect of the Tax payable under the said Act by any dealer on the

SNO	DESCRIPTION OF GOODS	COMMODITY CODE
<b>1</b>	<b>works contract relating to sizing of yarn</b>	<b>526</b>

The Notification shall come into force with effect on and from the **1<sup>st</sup> April 2015**.

**NOTIFICATION - I**

**REDUCTION OF TAX UNDER THE TAMIL NADU VALUE ADDED TAX ACT**

**(G.O.Ms.No.78 Commercial Taxes Registration (B2), 11<sup>th</sup> JULY 2011)**

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

**(G.O.Ms.No.86 Commercial Taxes Registration (B2), 19<sup>th</sup> JULY 2011)**

In exercise of the powers conferred by sub-sections(1) of (3) of Section 30 of the Tamil Nadu Value Added Tax Act 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes and Registration Department Notification No.II(1)/CTR/30(a-5)/2007, published at pages 4 and 5 of Part II – Section 1 of the Tamil Nadu Government Gazette, Extraordinary, dated the 23<sup>rd</sup> March 2007, the Governor of Tamil Nadu hereby makes a reduction in the rate of tax payable by any dealer on the sale of following goods to **five per cent** under the Act:-

SNO	DESCRIPTION OF GOODS	COMMODITY CODE
1	Unbranded Coffee powder other than instant coffee	801
2	Masala powder with brand name	802
3	Tapioca Chips, flour, Tapioca waster	803
4	Bajji flour	804
5	Energy (Sathu Mavu) flour	805
5A	Unbranded Ghee	806
6	Date syrup	807
7	Interesterified Vegetable oil fat (Vanaspathi)	808
9	Diagnostic kits, diagnostic reagents, accessories, blood	809

	bags and disposables	
10	Wet grinders	810
11	Jolleys, door and window frames made of R.C.C. and R.C.C. pipes (without input tax credit on purchase or cement)	811
12	Unbranded steel furniture	812
13	All plastic goods other than doors, windows, frames, profiles, automobile, Industrial and sanitary items	813
14	Kuthuvilakku, Agalvilakku, Pavai vilakku, Yanai vilakku, Karthikai vilakku, Kovilmani, Karpoorathattu, Dhoopakal	814
15	Moulded idols	815
16	Audio Cassettes including pre-recorded cassettes	816
17	Account books and diaries	817
18	School bags and unbranded travel bags	818
19	Shields	819
20	Barbed wire, wire rod and wire links	820
21	Mop made of Cotton yarn	821
22	Used Cars / Motor vehicles on value addition without Input tax credit	822
23	Textile machinery and parts	823
25	Electroflux	824

**2. This Notification shall be deemed on to have come into force on the 12<sup>th</sup> July 2011.**

### NOTIFICATION - III

#### **REDUCTION OF TAX UNDER THE TAMIL NADU VALUE ADDED TAX ACT**

**(G.O.Ms.No.78 Commercial Taxes Registration (B2), 11<sup>th</sup> JULY 2011)**

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

In exercise of the powers conferred by sub-sections(1) of (3) of Section 30 of the Tamil Nadu Value Added Tax Act 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes and Registration Department Notification No.II(1)/CTR/34(a-2)/2007, published at page 2 of Part II – Section 1 of the Tamil Nadu Government Gazette, Extraordinary, dated the 23<sup>rd</sup> May 2007, the Governor of Tamil Nadu hereby makes a reduction in the rate of tax to **five per cent** under the Act payable by any dealer on the sale of the following goods:-

SNO	DESCRIPTION OF GOODS	COMMODITY CODE
i	Tread rubber, retreading cushion, Vulcanizing rubber and solution and other materials used for retreading tyres	825

ii	Unbranded footwear with sale price more than rupees two hundred	826
iii	Materials used for making footwear	827
iv	Non-woven fabric and its products	828

2. The Notification shall come into force on the 12<sup>th</sup> July 2011.

**NOTIFICATION - IV**

**REDUCTION OF TAX UNDER THE TAMIL NADU VALUE ADDED TAX ACT**

**(G.O.Ms.No.78 Commercial Taxes Registration (B2), 11<sup>th</sup> JULY 2011)**

**No. II (1) / CTR / 12 (R-23)/2011**

In exercise of the powers conferred by sub-sections(1) of (3) of Section 30 of the Tamil Nadu Value Added Tax Act 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes and Registration Department Notification No.II(1)/CTR/11(b-1)/2008, published at page 1 of Part II – Section 1 of the Tamil Nadu Government Gazette, Extraordinary, dated the 1<sup>st</sup> April 2008, the Governor of Tamil Nadu hereby makes a reduction in the rate to **five per cent** in respect of tax payable under that Act by any dealer on the sale of the following goods, namely:-

SNO	DESCRIPTION OF GOODS	COMMODITY CODE
i	Arecanut raw seeval	829
ii	Mosaic Chips	830
lii	Files and folders made of paper board	831
iv	Plastic photo frames	832
v	Generators used for producing electricity	833

2. The Notification shall come into force on the 12<sup>th</sup> July 2011.

**NOTIFICATION - II**

**(G.O. Ms.No.75 Commercial Taxes Registration (B2), 11<sup>th</sup> JULY 2011)**

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

**NOTIFICATION – IX**

**REDUCTION OF TAX UNDER THE TAMIL NADU VALUE ADDED TAX ACT**

**(G.O.Ms.No.78 Commercial Taxes Registration (B2), 11<sup>th</sup> JULY 2011)**

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

**(G.O.Ms.No.30 Commercial Taxes Registration (B2), 21<sup>st</sup> March 2013)**

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

In exercise of the powers conferred by sub-sections(1) of (3) of Section 30 of the Tamil Nadu Value Added Tax Act 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes and Registration Department Notification No.II(1)/CTR/13/2009, published at page 20 of Part II – Section 1 of the Tamil Nadu Government Gazette, Extraordinary, dated the 10<sup>th</sup> June 2009, the Governor of Tamil Nadu hereby makes a reduction in the rate of tax from 14.5 percent to **5 per cent** in respect of tax payable under that Act by any dealer on the sale of the following goods, namely:-

SNO	DESCRIPTION OF GOODS	COMMODITY CODE
2	Pickles with brand name	834
3	Hand made iron safe	835
5	Paper pin, safety pin, gem clip, identity card clip, examination board clip, rubber band and stapler pin	836
6	<b>Information Technology Products , namely MP3 and MP4 players – omitted w.e.f. 21<sup>st</sup> March 2013</b>	<b>837</b>

2. The Notification shall come into force with effect on and from the 12<sup>th</sup> July 2011.

### **NOTIFICATION - X**

#### **REDUCTION OF TAX UNDER THE TAMIL NADU VALUE ADDED TAX ACT**

**(G.O.Ms.No.78 Commercial Taxes Registration (B2), 11<sup>th</sup> JULY 2011)**

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

In exercise of the powers conferred by sub-sections(1) of (3) of Section 30 of the Tamil Nadu Value Added Tax Act 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Commercial Taxes and Registration Department Notification No.II(1)/CTR/14(b-1)/2010, published at page 1 of Part II – Section 1 of the Tamil Nadu Government Gazette, Extraordinary, dated the 29<sup>th</sup> March 2010, the Governor of Tamil Nadu hereby makes a reduction in the rate of tax from 14.5 percent to **5 per cent** in respect of tax payable under that Act by any dealer on the sale of the following goods, namely:-

SNO	DESCRIPTION OF GOODS	COMMODITY CODE
1	Branded Coffee Powder (other than instant Coffee)	838
4	Knives, Scissors and Hand needles used for tailoring	839
5	Branded ready mix food products ( in the form of flour, powder or wet dough)	840

2. The Notification shall come into force with effect on and from the 12<sup>th</sup> July 2011

**REDUCTION OF TAX UNDER THE TAMIL NADU VALUE ADDED TAX ACT**

**(G.O.Ms.No.45 Commercial Taxes Registration (B1), 25<sup>th</sup> March 2015)**

No. II(2) /CTR/143(a-2)/2015

In exercise of the powers conferred by sub-section (1) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes a reduction in rate of the tax from **5 per cent to 2 percent** in respect of tax payable under the said Act by any dealer on the sale of

SNO	DESCRIPTION OF GOODS	COMMODITY CODE
1	Cardamom	841

The Notification shall come into force with effect on and from the **1<sup>st</sup> April 2015.**

**REDUCTION OF TAX UNDER THE TAMIL NADU VALUE ADDED TAX ACT  
(G.O.Ms.No.45 Commercial Taxes Registration (B1), 25<sup>th</sup> March 2015)**

In exercise of the powers conferred by sub-section (1) of Section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes a reduction in rate of the tax from **14.5 per cent to 5 percent** in respect of tax payable under the said Act by any dealer on the sale of

SNO	Description	Sch	Part	Item	Commodity code
1	Cellular Telephone (Mobile Phone)	I	C	13A (a)	842

The Notification shall come into force with effect on and from the **1<sup>st</sup> April 2015.**