

**Exempted Goods under the GST Acts namely CGST Act, IGST Act and respective SGST Acts**

**Schedule : Exempted Goods [Nil Rated]**

[Notification No. 02/2017 dated 28.06.2017 as amended from time to time]

Sl. No. IN Sch	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Central Notification No. & Date	IGST Notification No. & Date	UTGST Notification No. & Date	Effective date	Remark
1	101	Live asses, mules and hinnies	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
2	102	Live bovine animals	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
3	103	Live swine	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
4	104	Live sheep and goats	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
5	105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	

6	106	Other live animal such as Mammals, Birds, Insects	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
7	201	Meat of bovine animals, fresh and chilled.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
8	0203,0204,0205, 0206 , 0207, 0208, 0209	All goods, fresh or chilled	42/2017(Rate) - 14.11.2017	44/2017 - Integrated Tax (Rate) - 14.11.2017	42/2017 - Union territory Tax (Rate) - 14.11.2017	15.11.2017	Entry in column (2) of schedule "0202" & column (3) of schedule " Meat of bovine animals frozen [other than frozen and put up in unit container]" are substituted
9	0202,0203,0204, 0205,206 , 0207, 0208,0209,0210	All goods [other than fresh or chilled] [, other than pre-packaged and labelled]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted for "other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily],subject to the conditions as in the ANNEXURE I ]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.

10	204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]	42/2017(Rate) - 14.11.2017	44/2017 - Integrated Tax (Rate) - 14.11.2017	42/2017 - Union territory Tax (Rate) - 14.11.2017	15.11.2017	Omitted
11	205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]	42/2017(Rate) - 14.11.2017	44/2017 - Integrated Tax (Rate) - 14.11.2017	42/2017 - Union territory Tax (Rate) - 14.11.2017	15.11.2017	Omitted
12	206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]	42/2017(Rate) - 14.11.2017	44/2017 - Integrated Tax (Rate) - 14.11.2017	42/2017 - Union territory Tax (Rate) - 14.11.2017	15.11.2017	Omitted
13	207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]	42/2017(Rate) - 14.11.2017	44/2017 - Integrated Tax (Rate) - 14.11.2017	42/2017 - Union territory Tax (Rate) - 14.11.2017	15.11.2017	Omitted
14	208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]	42/2017(Rate) - 14.11.2017	44/2017 - Integrated Tax (Rate) - 14.11.2017	42/2017 - Union territory Tax (Rate) - 14.11.2017	15.11.2017	Omitted
15	209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]	42/2017(Rate) - 14.11.2017	44/2017 - Integrated Tax (Rate) - 14.11.2017	42/2017 - Union territory Tax (Rate) - 14.11.2017	15.11.2017	Omitted
16	209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]	42/2017(Rate) - 14.11.2017	44/2017 - Integrated Tax (Rate) - 14.11.2017	42/2017 - Union territory Tax (Rate) - 14.11.2017	15.11.2017	Omitted
17	210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers	42/2017(Rate) - 14.11.2017	44/2017 - Integrated Tax (Rate) - 14.11.2017	42/2017 - Union territory Tax (Rate) - 14.11.2017	15.11.2017	Omitted

18	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
19	301	Live fish.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
20	302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
21	0304, 0306, 0307, 0308	All goods, fresh or chilled	42/2017(Rate) - 14.11.2017	44/2017 - Integrated Tax (Rate) - 14.11.2017	42/2017 - Union territory Tax (Rate) - 14.11.2017	15.11.2017	Entry in column (2) of schedule "0304" & column (3) of schedule " Fish fillets and other fish meat (whether or not minced), fresh or chilled." are substituted
22	0303, 0304, 0305, 0306, 0307, 0308, 0309	All goods [other than fresh or chilled] [, other than pre-packaged and labelled]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted for "other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to

							the conditions as in the ANNEXURE I." vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
23	307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled	42/2017(Rate) - 14.11.2017	44/2017 - Integrated Tax (Rate) - 14.11.2017	42/2017 - Union territory Tax (Rate) - 14.11.2017	15.11.2017	Omitted
24	308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.	42/2017(Rate) - 14.11.2017	44/2017 - Integrated Tax (Rate) - 14.11.2017	42/2017 - Union territory Tax (Rate) - 14.11.2017	15.11.2017	Omitted
25	401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
26	403	[Curd, Lassi, Butter milk, other than pre-packaged and labelled]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted for "Curd; Lassi; Butter milk" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.

27	406	Chena or paneer,[ other than pre-packaged and labelled.]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted for "[other than those put up in unit container and,(a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I.]]]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
28	407	Birds eggs, in shell, fresh, preserved or cooked	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	

29	409	Natural honey [, other than pre-packaged and labelled.]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted for "[other than those put up in unit container and,(a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I.]]]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
30	501	Human hair, unworked, whether or not washed or scoured; waste of human hair	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
30A	504	All goods, fresh or chilled	42/2017(Rate) - 14.11.2017	44/2017 - Integrated Tax (Rate) - 14.11.2017	42/2017 - Union territory Tax (Rate) - 14.11.2017	15.11.2017	Inserted

30B	504	All goods [other than fresh or chilled] [, other than pre-packaged and labelled]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted for "[other than those put up in unit container and,(a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I.]]]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
31	506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
32	507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
33	511	Semen including frozen semen	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
34	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	02/2017(Rate) - 28.06.2017	02/2017 - Integrated	2/2017 - Union	01.07.2017	

				Tax (Rate) - 28.06.2017	Territory Tax (Rate) - 28.06.2017		
35	701	Potatoes, fresh or chilled.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
36	702	Tomatoes, fresh or chilled.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
37	703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
38	704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
39	705	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
40	706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	

41	707	Cucumbers and gherkins, fresh or chilled.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
42	708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
43	709	Other vegetables, fresh or chilled.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
43A	710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	25/2018(Rate) - 31.12.2018	26/2018 - Integrated Tax (Rate) - 31.12.2018	25/2018 - Union Territory Tax (Rate) - 31.12.2018	01.01.2019	Entry in column ( 3 ) of schedule substituted..
43B	711	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption]	19/2021(Rate) - 29.12.2021	19/2021- Integrated Tax (Rate) - 29.12.2021	19/2021- Union Territory Tax (Rate) - 29.12.2021	01.01.2022	Entry in column (3) of schedule "Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption" substituted.
44	712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	

45	713	[Dried leguminous vegetables, shelled, whether or not skinned or split, [other than pre-packaged and labelled]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted for "[other than those put up in unit container and,(a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I.]]]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
46	714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, [fresh or chilled,dried]; sago pith.	42/2017(Rate) - 14.11.2017	44/2017 - Integrated Tax (Rate) - 14.11.2017	42/2017 - Union territory Tax (Rate) - 14.11.2017	15.11.2017	Entry in column (3) of schedule "fresh or chilled" Substituted

46A	714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets [, other than pre-packaged and labelled.]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted for "[other than those put up in unit container and,(a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I.]]]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
46B	8	Dried makhana, whether or not shelled or peeled [, other than pre-packaged and labelled]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted for "[other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has

							been foregone voluntarily], subject to the conditions as in the ANNEXURE I.;]]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
47	801	Coconuts, fresh or dried, whether or not shelled or peeled	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
48	801	Brazil nuts, fresh, whether or not shelled or peeled	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
49	802	[Other nuts, fresh such as Almonds, Hazelnuts or filberts ( <i>Corylus spp.</i> ), walnuts, Chestnuts ( <i>Castanea spp.</i> ), Pistachios, Macadamia nuts, Kola nuts ( <i>Cola spp.</i> ), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled]	19/2021(Rate) - 29.12.2021	19/2021- Integrated Tax (Rate) - 29.12.2021	19/2021- Union Territory Tax (Rate) - 29.12.2021	01.01.2022	Entry in column (3) of schedule "Other nuts, fresh such as Almonds, Hazelnuts or filberts ( <i>Corylius spp.</i> ), walnuts, Chestnuts ( <i>Castanea spp.</i> ), Pistachios, Macadamia nuts, Kola nuts ( <i>Cola spp.</i> ), Areca nuts, fresh, whether or not shelled or peeled" substituted.

50	803	Bananas, including plantains, fresh or dried	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
51	804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
52	805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkins and similar citrus hybrids, Grapefruit, including pomelos, Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ), fresh.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
53	806	Grapes, fresh	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
54	807	Melons (including watermelons) and papaws (papayas), fresh.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
55	808	Apples, pears and quinces, fresh.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
56	809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	

57	810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus <i>vaccinium</i> , Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard- apple (ata), Bore, Lichi, fresh.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
57A	813	Tamarind dried]	15/2019(Rate) - 30.09.2019	15/2019 - Integrated Tax (Rate) - 30.09.2019	15/2019 - Union territory Tax (Rate) - 30.09.2019	01.10.2019	Inserted
58	814	Peel of citrus fruit or melons (including watermelons), fresh.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
59	7, 9 or 10	All goods of seed quality	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	Corrigendum - 27.07.2017 Entry in column (2) of schedule "9" Subsited
60	901	Coffee beans, not roasted	02/2017(Rate) - 28.06.2017	Corrigendum - 27.07.2017	Corrigendum - 27.07.2017	01.07.2017	
61	902	Unprocessed green leaves of tea	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
62	909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
63	0910 11 10	Fresh ginger, other than in processed form	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	

64	0910 30 10	Fresh turmeric, other than in processed form	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	2/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
65	1001	Wheat and meslin [, other than prepackaged and labelled.]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted in column (3), read as "[other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I.]]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.

66	1002	Rye , other than prepackaged and labelled	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted in column (3), read as- "[other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I.]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
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67	1003	Barley [, other than prepackaged and labelled]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted in column (3), read as- "[other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I.]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
68	1004	Oats [, other than prepackaged and labelled.]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted in column (3), read as- "[other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or

							enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I.]]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
69	1005	Maize (corn) [, other than prepackaged and labelled.]	6/2022-(Rate)-13.07.2022	6/2022-Integrated Tax (Rate)-13.07.2022	6/2022-Union territory Tax (Rate)-13.07.2022	18.07.2022	Substituted in column (3), read as "[other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I.]]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.

70	1006	Rice [, other than prepackaged and labelled.]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted in column (3), read as- "[other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I.]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
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71	1007	Grain sorghum [, other than prepackaged and labelled.]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted in column (3), read as- "[other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I.]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
72	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi [,other than prepackaged and labelled.]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted in column (3), read as- "[other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or

							enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I.]]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
73	1101	Wheat or meslin flour [, other than prepackaged and labelled.]	6/2022-(Rate)-13.07.2022	6/2022-Integrated Tax (Rate)-13.07.2022	6/2022-Union territory Tax (Rate)-13.07.2022	18.07.2022	Substituted in column (3), read as- "[other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I.]]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.

74	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [, other than prepackaged and labelled.]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted in column (3), read as- "[other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I.]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
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75	1103	Cereal groats, meal and pellets [ , other than pre-packaged and labelled.]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted in column (3), read as- "[other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I.]]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
76	1104	Cereal grains hulled	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	

77	1105	[Flour, powder, flakes, granules or pellets of potatoes] [, other than pre-packaged and labelled.]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted for "[other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I.]]]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
78	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [, other than pre-packaged and labelled.]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted for "[other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone

							voluntarily, subject to the conditions as in the ANNEXURE I.]]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
78A	1106 10 10	Guar meal]	42/2017(Rate) - 14.11.2017	44/2017 - Integrated Tax (Rate) - 14.11.2017	42/2017 - Union territory Tax (Rate) - 14.11.2017	15.11.2017	Inserted
79	12	All goods of seed quality	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
80	1201	Soya beans, whether or not broken, of seed quality.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
81	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) -	02/2017 - Union Territory Tax	01.07.2017	

				28.06.2017 02/2017(Rate) - 28.06.2017	(Rate) - 28.06.2017 02/2017 - Integrated Tax (Rate) - 28.06.2017	01.07.2017	
82	1204	Linseed, whether or not broken, of seed quality.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
83	1205	Rape or colza seeds, whether or not broken, of seed quality.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
84	1206	Sunflower seeds, whether or not broken, of seed quality.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
85	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower ( <i>Carthamus tinctorius</i> ) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
86	1209	Seeds, fruit and spores, of a kind used for sowing Explanation: This entry does not cover seeds meant for any use other than sowing.]	09/2021(Rate) - 30.09.2021	9/2021 - Integrated Tax (Rate) - 30.09.2021	9/2021 - Union territory Tax (Rate) - 30.09.2021	01.10.2021	Entry in column (3) of schedule substituted.
87	1210	Hop cones, fresh.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
87A	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets]	42/2017(Rate) - 14.11.2017	44/2017 - Integrated Tax (Rate) - 14.11.2017	42/2017 - Union territory Tax (Rate) - 14.11.2017	15.11.2017	Inserted

88	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
89	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
90	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
91	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
92	1301	Lac and Shellac	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
92A	1401	Sal leaves, siali leaves, sisal leaves, sabai grass]	19/2018(Rate) - 26.07.2018	20/2018 - Integrated Tax (Rate) - 26.07.2018	19/2018 - Union Territory Tax (Rate) - 26.07.2018	27.07.2018	Inserted
93	1404 90 40	Betel leaves	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
93A	1404 90 60	coconut shell, unworked	42/2017(Rate) - 14.11.2017	44/2017 - Integrated Tax (Rate) - 14.11.2017	42/2017 - Union territory Tax (Rate) - 14.11.2017	15.11.2017	Inserted
93B	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks]	19/2018(Rate) - 26.07.2018	20/2018 - Integrated	19/2018 - Union	27.07.2018	Inserted

				Tax (Rate) - 26.07.2018	Territory Tax (Rate) - 26.07.2018		
94	1701 or 1702	[(i)Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled.; (ii) Khandsari Sugar, other than pre-packaged and labelled]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted for "[Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
95	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki [, other than pre-packaged and labelled.]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Inserted vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
96	1905	Pappad, by whatever name it is known, except when served for consumption	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
97	1905	Bread (branded or otherwise), except when served for consumption and pizza bread	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	

97A	2009 89 90	Tender coconut water [, other than pre-packaged and labelled.]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted for "other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
98	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
99	2201	Water [other than aerated, mineral, [****] distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container.	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Omitted the word "purified, vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
100	2201	Non-alcoholic Toddy, Neera including date and palm neera	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	

101	2202 90 90	Tender coconut water "other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I.]	19/2021(Rate) - 29.12.2021	19/2021- Integrated Tax (Rate) - 29.12.2021	19/2021- Union Territory Tax (Rate) - 29.12.2021	01.01.2022	Omitted
102	2301, 2302, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake [other than rice bran]	13/2022(Rate) - 30.12.2022	13/2022 - Integrated Tax (Rate) - 30.12.2022	13/2022 - Union Territory Tax (Rate) - 30.12.2022	01.01.2023	Entry in column (3) of schedule [Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & deoiled cake[other than rice-bran]] Substituted
102A	2306	De-oiled rice bran  Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25th January, 2018]	19/2018(Rate) - 26.07.2018	20/2018 - Integrated Tax (Rate) - 26.07.2018	19/2018 - Union Territory Tax (Rate) - 26.07.2018	25.01.2018	Explanation in column (3) of schedule added.

102B	2306	Cotton seed oil cake]	07/2018(Rate) - 25.01.2018	8/2018 - Integrated Tax (Rate) - 25.01.2018	7/2018 - Union Territory Tax (Rate) - 25.01.2018	25.01.2018	Entry in column (1) of schedule "102A" Subsิตuted.
102C	2302, 2309	Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda	13/2022(Rate) - 30.12.2022	13/2022 - Integrated Tax (Rate) - 30.12.2022	13/2022 - Union Territory Tax (Rate) - 30.12.2022	01.01.2023	Inserted

103	2501	[Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water]	42/2017(Rate) - 14.11.2017	44/2017 - Integrated Tax (Rate) - 14.11.2017	42/2017 - Union territory Tax (Rate) - 14.11.2017	15.11.2017	Entry in column (3) of schedule "Salt, all types" Substituted
103A	26	Uranium Ore Concentrate]	42/2017(Rate) - 14.11.2017	44/2017 - Integrated Tax (Rate) - 14.11.2017	42/2017 - Union territory Tax (Rate) - 14.11.2017	15.11.2017	Inserted
104	2716 00 00	Electrical energy	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
105	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
106	3002	Human Blood and its components	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
107	3006	All types of contraceptives	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	

108	3101	All goods and organic manure [ , other than pre-packaged and labelled.]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted for "[other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I.]" vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
109	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
110	3825	Municipal waste, sewage sludge, clinical waste	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
111	3926	Plastic bangles	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	

112	4014	Condoms and contraceptives	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
113	4401	Firewood or fuel wood	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
114	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
114A	44 or 68	Deities made of stone, marble or wood	19/2018(Rate) - 26.07.2018	20/2018 - Integrated Tax (Rate) - 26.07.2018	19/2018 - Union Territory Tax (Rate) - 26.07.2018	27.07.2018	Inserted
114B	46	Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope]	19/2018(Rate) - 26.07.2018	20/2018 - Integrated Tax (Rate) - 26.07.2018	19/2018 - Union Territory Tax (Rate) - 26.07.2018	27.07.2018	Inserted
114C	46	Plates and cups made up of all kinds of leaves/ flowers/bark]	15/2019(Rate) - 30.09.2019	15/2019 - Integrated Tax (Rate) - 30.09.2019	15/2019 - Union territory Tax (Rate) - 30.09.2019	01.10.2019	Inserted
115	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
116	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India]	19/2018(Rate) - 26.07.2018	20/2018 - Integrated	19/2018 - Union	27.07.2018	Entry in column (2) of schedule and

				Tax (Rate) - 26.07.2018	Territory Tax (Rate) - 26.07.2018		column (3) of schedule Subsited.
118	4907	Cheques, lose or in book form	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Omitted
119	4901	Printed books, including Braille books	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
120	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
121	4903	Children's picture, drawing or colouring books	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
121A	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated]	25/2018(Rate) - 31.12.2018	26/2018 - Integrated Tax (Rate) - 31.12.2018	25/2018 - Union Territory Tax (Rate) - 31.12.2018	01.01.2019	Inserted
122	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Omitted
122 A	4907	Duty Credit Scrips]	35/2017(Rate) - 13.10.2017	36/2017 - Integrated Tax (Rate) - 13.10.2017	35/2017 - Union Territory Tax (Rate) - 13.10.2017	13.10.2017	Inserted
123	5001	Silkworm laying, cocoon	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	

124	5002	Raw silk	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
125	5003	Silk waste	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
126	5101	Wool, not carded or combed	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
127	5102	Fine or coarse animal hair, not carded or combed	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
128	5103	Waste of wool or of fine or coarse animal hair	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
129	52	Gandhi Topi	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
130	52	Khadi yarn	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
130 A	50 to 55	Khadi fabric, sold through Khadi and Village Industries Commission(KVIC) and KVIC certified institutions/outlets]	28/2017(Rate) - 22.09.2017	28/2017 - Integrated Tax (Rate) - 22.09.2017	28/2017 - Union Territory Tax (Rate) - 22.09.2017	22.09.2017	Inserted
131	5303	Jute fibres, raw or processed but not spun	02/2017(Rate) - 28.06.2017	02/2017 - Integrated	02/2017 - Union	01.07.2017	

				Tax (Rate) - 28.06.2017	Territory Tax (Rate) - 28.06.2017		
132	5305	Coconut, coir fibre	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
132A	53	Coir pith compost [, other than pre-packaged and labelled]	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Substituted for "other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I.]"vide Notification No. 07/2022 -Central Tax (Rate) dated 13.07.2022.
133	63	Indian National Flag	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
134	6703	Human hair, dressed, thinned, bleached or otherwise worked	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	

135	6912 00 40	Earthen pot and clay lamps	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
135 A	69	Idols made of clay]	28/2017(Rate) - 22.09.2017	28/2017 - Integrated Tax (Rate) - 22.09.2017	28/2017 - Union Territory Tax (Rate) - 22.09.2017	22.09.2017	Inserted
136	7018	Glass bangles (except those made from precious metals)	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
136A	7117	Bangles of lac/ shellac]	07/2018(Rate) - 25.01.2018	8/2018 - Integrated Tax (Rate) - 25.01.2018	7/2018 - Union Territory Tax (Rate) - 25.01.2018	25.01.2018	Entry in column (2) of schedule " 7113 " Substituted
137	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry, other than ghamella	07/2018(Rate) - 25.01.2018	8/2018 - Integrated Tax (Rate) - 25.01.2018	7/2018 - Union Territory Tax (Rate) - 25.01.2018	25.01.2018	""other than ghamella" Added to Entry in column (3) of schedule after "used in agriculture, horticulture or forestry"
138	8445	[Charkha for hand spinning of yarns, including amber charkha]	28/2017(Rate) - 22.09.2017	28/2017 - Integrated Tax (Rate) - 22.09.2017	28/2017 - Union Territory Tax (Rate) - 22.09.2017	22.09.2017	Entry in column (3) of schedule "Amber charkha" Subsited.
139	8446	Handloom [weaving machinery]	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
140	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) -	02/2017 - Union Territory Tax	01.07.2017	

				28.06.2017	(Rate) - 28.06.2017		
141	8807	Parts of goods of heading 8801	6/2022-(Rate)- 13.07.2022	6/2022- Integrated Tax (Rate)- 13.07.2022	6/2022-Union territory Tax (Rate)- 13.07.2022	18.07.2022	Omitted
142	9021	Hearing aids	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
143	92	[Indigenous handmade musical instruments as listed in ANNEXURE II]	28/2017(Rate) - 22.09.2017	28/2017 - Integrated Tax (Rate) - 22.09.2017	28/2017 - Union Territory Tax (Rate) - 22.09.2017	15.11.2017	Entry in column (3) of schedule "Indigenous handmade musical instruments" Subsited
144	9603	[Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles]	28/2017(Rate) - 22.09.2017	28/2017 - Integrated Tax (Rate) - 22.09.2017	28/2017 - Union Territory Tax (Rate) - 22.09.2017	22.09.2017	Entry in column (3) of schedule "Muddhas made of sarkanda and phool bahari jhadoo" Subsited
145	9609	Slate pencils and chalk sticks	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
146	9610 00 00	Slates	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
146A	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons]	19/2018(Rate) - 26.07.2018	20/2018 - Integrated Tax (Rate) - 26.07.2018	19/2018 - Union Territory Tax (Rate) - 26.07.2018	27.07.2018	Inserted

147	9803	Passenger baggage	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
148	Any chapter	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) "Vibhuti" , (vi) Unbranded honey [****] (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika	07/2018(Rate) - 25.01.2018	8/2018 - Integrated Tax (Rate) - 25.01.2018	7/2018 - Union Territory Tax (Rate) - 25.01.2018	25.01.2018	Entry in column (3) of schedule serial no (v) "Vibhuti sold by religious institutions" Subsited
149	-	Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.	02/2017(Rate) - 28.06.2017	02/2017 - Integrated Tax (Rate) - 28.06.2017	02/2017 - Union Territory Tax (Rate) - 28.06.2017	01.07.2017	
150	-	Supply of goods by a Government entity to Central Government, State Government,Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants]	35/2017(Rate) - 13.10.2017	36/2017 - Integrated Tax (Rate) - 13.10.2017	35/2017 - Union Territory Tax (Rate) - 13.10.2017	13.10.2017	Inserted

151	Any Chapter	Parts for manufacture of hearing aids]	07/2018(Rate) - 25.01.2018	8/2018 - Integrated Tax (Rate) - 25.01.2018	7/2018 - Union Territory Tax (Rate) - 25.01.2018	25.01.2018	Inserted
152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)]	19/2018(Rate) - 26.07.2018	20/2018 - Integrated Tax (Rate) - 26.07.2018	19/2018 - Union Territory Tax (Rate) - 26.07.2018	27.07.2018	Inserted
153	Any Chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause.]	25/2018(Rate) - 31.12.2018	26/2018 - Integrated Tax (Rate) - 31.12.2018	25/2018 - Union Territory Tax (Rate) - 31.12.2018	01.01.2019	Inserted