

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
752	5 Fluroyacil.Inj (Life saving drugs)	IV	B	52	17	0	
752	Abinoside (Life saving drugs)	IV	B	52	4	0	
323	Abir	I	C	22		14.5	
2067	Abrasive of all types (Industrial input)	I	B	67	a	5	
302	Absolute alcohol	I	C	1		14.5	
518	Absus Precatorious- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			23		0	
518	Abutilon Indicum - Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			17		0	
518	Acacia Arabica Barks, Gum - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			1		0	
817	Account books (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			17		5	
2045	Acid dyes	I	B	45	i	5	
2067	Acid oil including spent acid oil (Industrial Input)	I	B	67A	b	5	
2001	Acids of all kinds other than those specified elsewhere in the Schedule.	I	B	1		5	
518	Aconitum-Hterrophyllumwall -Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
2104	Activated Carbon filter (Water pollution control equipments)	I	B	104	(i)	5	
518	Adhatoda Vasika- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			19		0	
303	Adhesive solution	I	C	2		14.5	
303	Adhesive tapes other than those specified elsewhere in the schedule	I	C	2		14.5	
303	Adhesives of all kinds	I	C	2		14.5	
737	Adi Thanda (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	1	0	
752	Adiramycin.Inj (Life saving drugs)	IV	B	52	15	0	
2104	Adosption system (Water pollution control equipments & Instrumentations)	I	B	104	(i) & (ii)	5	
518	Aeria Lanata- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			11		0	
2068	Aerial, Antennas and Parts	I	B	68	8	5	
2104	Aero Tiller for composting (Water pollution control equipments)	I	B	104	(i)	5	
359	After shave lotion	I	C	58		14.5	
814	Agalvilaku (By Notification No II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			14		5	
706	Agar-agar (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	IV	B	6		0	
2043	Agarbathi (Exempted By Notification - G.O.Ms.No.107-23.5.07) w.e.f 23.5.07	I	B	43		0	

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COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
701	Agricultural implements manually operated or animal driven as notified by the Government	IV	B	1(i)		0	
788	Agricultural implements not operated manually or not driven by animal, sprayers	IV	B	1	ii	0	
702	Aids and implements for physically challenged persons as notified by the Government	IV	B	2		0	
332	Air circulators	I	C	31		14.5	
304	Air conditioners	I	C	3	i	14.5	
304	Air conditioning apparatus and instruments	I	C	3	i	14.5	
304	Air Conditioning appliances	I	C	3	i	14.5	
304	Air conditioning plants	I	C	3	i	14.5	
304	Air coolers	I	C	3	i	14.5	
2104	Air flotation (Water pollution control equipments)	I	B	104	(i)	5	
306	Air guns and pellets used therewith	I	C	5	iii	14.5	
306	Air refills and pellets used therewith	I	C	5	iii	14.5	
402	Alcoholic liquors of all kinds for human consumption, other than liquors falling under items 1 and 3,.	II		2		58	38
401	Alcoholic liquors of all kinds -Purchased,procured outside the state	II		1		58	
2079	Alfa Olefin	I	B	79		5	
706	Alginate (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	IV	B	6		0	
2045	Alizarine dyes	I	B	45	ii	5	
304	All Cooling appliances	I	C	3	i	14.5	
749	All goods produced or manufactured by village industries as specified in the schedule to the Khadi and village Industries as in the schedule	IV	B	49	2	0	
701	All makes of country ploughs (Agricultural implements animal drawn)	IV	B	1(i)	II (1)	0	
2089	All metal castings	I	B	89	iii	5	
2045	All other dyes.	I	B	45	xiii	5	
351	All other materials used in painting and varnishing	I	C	50	vii	14.5	
354	All other non-soft boards	I	C	53		14.5	
326	Almond	I	C	25		14.5	
518	Alovera leaves, Resin - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			14		0	
522	Alovera Products - sale by any dealer whose total turnover does not exceed rupees One crore in a year (By Notification G.O.Ms.No.33 dated 29.03.10 - w.e.f. 1.4.10)					0	
750	Alta	IV	B	50		0	
703	Aluminium domestic utensils not operated by pressure and electricity	IV	B	3		0	
2005	Aluminium conductor steel reinforced (ACSR)	I	B	5		5	
2122	Aluminium scraps	I	B	122		5	
2067	Aluminium sink (extrusion) and composite panels	I	B	67A	c	5	
2068	Amateur radio equipments (Transmission apparatus other than apparatus for radio or T.V. broadcastings) (Information Technology products)	I	B	68	6(f)	5	
717	Ambar Charkha	IV	B	17		0	
2119	Ammoniated latex	I	B	119		5	

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COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
306	Ammunitions of all kinds	I	C	5		14.5	
737	Andaa (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	34	0	
518	Andrographic paniculat - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
518	Andropogan Muricatus - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07					0	
737	Angle Brackets (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	2	0	
705	Animal feed including supplement concentrates and additives	IV	B	5		0	
763	Animal hair	IV	B	63		0	
520	Aniseed (Sombu) sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.43 dated 05.05.08 - w.e.f. 1.5.08)					0	
2130	Aniseed other than those specified in the Fourth Schedule	I	B	130		5	
520	Aniseed powder- sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.33 dated 29.03.10- w.e.f. 1.4.10)					0	
755	Anklet made of silver	IV	B	55		0	
791	Anti-sprouting products	IV	B	17A	ii	0	
301	Any other goods, not specified in any of the schedule	I	C	69		14.5	
425	Any other tobacco products, not specified in any of the Schedule	II		13	(xiii)	20	
704	Appalam	IV	B	4		0	
305	Apparatus for making coffee under pressure, commonly known as espresso	I	C	4		14.5	
327	Apparatus for obtaining duplicate copies -others	I	C	26		14.5	
2025	Apparatus, components,parts and accessories (Capital goods)	I	B	25	a,c	5	
2025	Appliances, components,parts and accessories or Electrical installation (Capital goods)	I	B	25	a,c	5	
326	Apricots	I	C	25		14.5	
705	Aquatic feed	IV	B	5		0	
318	Arc or cinema carbons	I	C	17		14.5	
2006	Arecanut	I	B	6		5	
2006	Arecanut powder	I	B	6		5	
829	Arecanut raw seeval (By Notification II (1) / CTR / 12 (R-23)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			i		5	
518	Aristiochia Indica - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			18		0	
306	Arms of all kinds	I	C	5		14.5	
778	Arrack	IV	B	78		0	
761	Article such as baskets, (products of palm industry)	IV	B	61	i	0	
307	Articles and equipments for gymnastics	I	C	6		14.5	

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COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
334	Articles made of Fibre glass other than those specifically mentioned in the schedule	I	C	33		14.5	
706	Articles made of sea shells	IV	B	6		0	
2067	Artificial graphite, colloidal or semi colloidal graphite, preparation based on graphite or other carbon in the form of paste, blocks powder and natural graphite (industrial Input)	I	B	67A	d	5	
702	Artificial limbs and parts (Aids for physically challenged persons)	IV	B	2	3	0	
737	Arukamanai (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	3	0	
718	Asafoetida (Hing) sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV	B	18		0	
752	Asathioprine (Life saving drugs)	IV	B	52	5	0	
308	Asbestos sheets and Products	I	C	7		14.5	
2022	Asphaltic roofing (other than those specified in the Fourth Schedule) incl. crog	I	B	22	a,d	5	
311	Astronomical instruments	I	C	10		14.5	
518	Athimaturam - Medicinal herbs and country drug (clyzorizha or Liquorice roots) (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
2149	Atta	I	B	149		5	
2140	Attachment and parts of Tractor of all kinds	I	B	140	iv	5	
2140	Attachment and parts of Tractor of all kinds	I	B	140	iv	5	
816	Audio Cassettes including Pre-recording cassettes (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			16		5	
368	Auto print time punching clocks	I	C	67		14.5	
2104	Autoclave for waste treatment (Water pollution control equipments)	I	B	104	(i)	5	
768	Avarai sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year (By Notification - G.O.Ms.No.79-23.3.07) w.e.f.23.3.07	IV	B	68	12	0	
404	Aviation Gasoline	II		4		29	
405	Aviation Turbine Fuel including jet fuel	II		5		29	
405	Aviation Turbine Fuel sold to a Turbo-Prop Aircraft	II		5		4	
752	Azathioprine.Tab (Life saving drugs)	IV	B	52	14	0	
2104	B Oc Incubator (Instrumentation)	I	B	104	(i) & (ii)	5	
2082	Baby milk food	I	B	82		5	
358	Baby nappies	I	C	57		14.5	
361	Back grounds	I	C	60		14.5	
707	Bacterial culture for agriculture purpose	IV	B	7		0	
2131	Badges (Sports goods)	I	B	131		5	
2104	Bag filters (Air Pollution Control Equipments)	I	B	104	(iii)	5	
708	Bagasse	IV	B	8		0	
804	Bajji flour (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			4		5	
737	Bajji kattai (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	39	0	

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COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
309	Bakery products sold with brand name	I	C	8		14.5	
2067	Baking powder, bread improver, cake gel vinegar, wheat gluten and edible gelatin used for confectionery and ice creams (Industrial input)	I	B	67A	e	5	
2028	Ball clay	I	B	28		5	
2009	Bamboo	I	B	9		5	
709	Bangles other than those made of precious metals	IV	B	9		0	
820	Barbed wire (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			20		5	
2010	Bark of plants	I	B	10		5	
2045	Bases (dyes)	I	B	45	iii	5	
2011	Basic chromium sulphate	I	B	11		5	
2045	Basic dyes	I	B	45	iv	5	
357	Bath showers	I	C	56		14.5	
354	Batten board or soft wall ceiling	I	C	53		14.5	
310	Batteries and parts thereof	I	C	9		14.5	
306	Bayonets	I	C	5	i	14.5	
2012	Bearings	I	B	12		5	
321	Beauty boxes	I	C	20		14.5	
737	Bed Bolt (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	4	0	
746	Bed room lights burning on oil Parts and accessories including wicks and chimneys	IV	B	46		0	
2014	Bed sheet ,other than those specified in Fourth Schedule	I	B	14		5	
516	Bed sheets made from handlooms and Powerloom other than those made of mill made cloth -By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			18		0	
2013	Beds made of cotton or silk cotton	I	B	13		5	
2060	Bee Wax	I	B	60	ii	5	
370	Beedi - w.e.f. 12.7.11	I	C	9-A		14.5	
2015	Beedi leaves	I	B	15		5	
370	Beedi Tobacco -w.e.f. 12.7.11	I	C	9-A		14.5	
2104	Belt press (Water pollution control equipments)	I	B	104	(i)	5	
2016	Beltings	I	B	16		5	
358	Beltless napkins	I	C	57		14.5	
518	Benjamine - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
732	Betel leaves	IV	B	32		0	
2006	Betel nut	I	B	6		5	
357	Bidets	I	C	56		14.5	
518	Big Galangal roots Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07)					0	
750	Bindi	IV	B	50		0	
311	Binocular Microscopes	I	C	10		14.5	
311	Binoculars	I	C	10		14.5	
791	Bio fertilizers	IV	B	17A	ii	0	
2104	Bio filter (Water pollution control equipments & Instrumentations)	I	B	104	(i)	5	
2017	Biomass briquettes	I	B	17		5	

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COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
2067	Bioxially oriented polyester film and PVC film (Industrial Input)	I	B	67A	f	5	
2067	Bioxially oriented polypropylene film (Industrial Input)	I	B	67A	g	5	
309	Biscuits of all varieties sold with brand name	I	C	8		14.5	
518	Bishop weed - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
2018	Bitumen	I	B	18		5	
351	Bituminous and coal tar blocks	I	C	50	iv	14.5	
2094	Bituminized water proof paper	I	B	94		5	
2068	Black and white or other mono chrome DATA / Graphic Display tubes, other than Picture tubes and parts(Information Technology products)	I	B	68	15(b)	5	
781	Black boards	IV	B	81		0	
518	Black cumin Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
337	Black stone	I	C	36	iv	14.5	
710	Black sugarcane other than those specified in the Second Schedule	IV	B	10		0	
312	Blasting gun powder	I	C	11		14.5	
2011	Bleach liquid (By Notification G.O.Ms.No.68 dated 21.05.09) - w.e.f. 01.04.09	I	B	11		0	
321	Bleaching agents	I	C	20		14.5	
752	Bleomycin (Life saving drugs)	IV	B	52	2	0	
354	Block board	I	C	53		14.5	
809	Blood bags and disposables (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			9		5	
745	Blood Plasma	IV	B	45		0	
351	Blown linseed oil	I	C	50	v	14.5	
323	Blue	I	C	22		14.5	
2019	Blue metal	I	B	19		5	
2125	Boats	I	B	125		5	
350	Bodies built on motor vehicles , components, spare parts and accessories thereof	I	C	49		14.5	
321	Body deodorants	I	C	20		14.5	
518	Boerhaavia Diffusa Linn - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
338	Boilers of all types	I	C	37		14.5	
338	Boilers using agricultural waste as fuel but not including boilers using municipal waste only as fuel	I	C	37		14.5	
2020	Bolts	I	B	20		5	
518	Bondu nut - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
2021	Bone meal -(Exempted By Notification - G.O.Ms.No.107-23.5.07) w.e.f 23.5.07	I	B	21		0	
711	Books	IV	B	11		0	
761	Braided cord	IV	B	61	iii	0	
711	Braille books	IV	B	11		0	

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COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
838	Branded Coffee powder (other than instant Coffee)- (By Notification - II (1) / CTR / 12 (R-29)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			1		5	
840	Branded Readymix food products (in the form of flour, powder or wet drough) II (1) / CTR / 12 (R- 29)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			5		5	
712	Bread (branded or otherwise) -(By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	12		0	
2022	Brick ballast(other than those specified in the Fourth Schedule) incl.crog	I	B	22	b,d	5	
2022	Brick-bats (other than those specified in the Fourth Schedule) incl.crog	I	B	22	b,d	5	
2022	Bricks of all kinds (other than those specified in the Fourth Schedule) including crog	I	B	22	a,d	5	
713	Broomsticks	IV	B	13		0	
761	Brushes (products of palm industry)	IV	B	61	i	0	
320	Bubble gum sold with brand name	I	C	19		14.5	
2023	Buckets made of iron and steel, plastic or other materials (except precious materials)	I	B	23		5	
798	Buckram and similar stiffened textile fabrics	IV	B	77A	7(i)	0	
313	Bulbs for all motor vehicles	I	C	12		14.5	
314	Bulldozers	I	C	13		14.5	
101	Bullion, that is to say platinum in mass and uncoined, pure or alloy, and specie	I	A	1		1	
101	Bullion, that is to say, gold in mass and uncoined, pure or alloy, and specie	I	A	1		1	
101	Bullion, that is to say,Kora gold in mass and uncoined, pure or alloy, and specie	I	A	1		1	
101	Bullion, that is to say,Palamarel silver in mass and uncoined, pure or alloy, and specie	I	A	1		1	
101	Bullion, that is to say,silver in mass and uncoined, pure or alloy, and specie	I	A	1		1	
712	Bun (branded or otherwise) (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	12		0	
761	Bura sugar	IV	B	61		0	
2020	Bushes	I	B	25		5	
752	Busulphan.Tab (Life saving drugs)	IV	B	52	24	0	
721	Butter milk without any brand name	IV	B	21		0	
721	Butter without any brand name	IV	B	21		0	
310	Button cells	I	C	9		14.5	
2067	Buttons, zippers. Zip fastners, hooks and hoop tape, non woven interlining polyester wadding shoulder pad, packing materials namely hangers,collar band, butterfly, all types of pins and clips (Industrial Input)	I	B	67A	h	5	
2104	C Oc Apparatus(Instrumentation)	I	B	104	(ii)	5	
313	Cables for all motor vehicles	I	C	12		14.5	
309	Cakes sold with brand name	I	C	8		14.5	
518	Calamus root - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
2105	Calendar other than those specified in the Fourth Schedule.	I	B	105		5	

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2024	Camphor in all forms -(By Notification-G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	I	B	24		0	
714	Candles	IV	B	14		0	
789	Cane or beet sugar and chemically pure sucrose in solid form	IV	B	14(a)		0	
2025	Capital goods as described in Secction 2(11) of the Act.	I	B	25		5	
2068	Car telephone (Transmission apparatus other than apparatus for radio or T.V. broadcastings)(Information Technology products)	I	B	68	6©	5	
2067	Carbon black and acetylene black And other form of carbon including activated carbon (Industrial Input)	I	B	67A	i	5	
310	Carbon rods	I	C	9		14.5	
103	Carbuncle or garnets (precious stone) (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	
715	Cart driven by animals	IV	B	15		0	
360	Cash chests	I	C	59		14.5	
360	Cash or deed boxes	I	C	59		14.5	
2113	Cashew nuts fresh or dried, whether or not shelled or peeled	I	B	113		5	
517	Cashew shell By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07			20		0	
518	Cassia Flower - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
2068	Cathode ray osilloscopes (Information Technology products)	I	B	68	23 (a)	5	
103	Cats eye (precious stone) (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	
705	Cattle feed	IV	B	5		0	
351	Caulking compounds and other mastics	I	C	50	vi	14.5	
371	CDs -& its Parts and accessories - w.e.f. 12.7.11	I	C	13-A	(e)	14.5	
371	Cellular Telephone (Mobile Phone) & its Parts and accessories - w.e.f. 12.7.11	I	C	13-A	(a)	14.5	
2067	Cellulose lacquers, nitro -cellulose, lacquers , clear and pigments and nitro-cellulose ancillaries in liquid, semi solid or pasty forms (Industrial Input)	I	B	67A	ad(ii)	5	
315	Cement and their substitutes	I	C	14		14.5	
351	Cement based water paints	I	C	50	iii	14.5	
2022	Cement hollow blocks (other than those specified in the Fourth Schedule) incl.crog	I	B	22	b,d	5	
308	Cement products in combination with other materials not elsewhere mentioned in this schedule	I	C	7		14.5	
316	Cement Products of all kinds	I	C	15		14.5	
316	Cement tiles	I	C	15		14.5	
2026	Centrifugal pump sets for water handling and parts thereof	I	B	26		5	
2119	Centrifugal latex	I	B	119		5	
2104	Centrifuge (Water pollution control equipments)	I	B	104	(i)	5	
337	Ceramic tiles	I	C	36	i	14.5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
337	Ceramic Wall tiles	I	C	36	i	14.5	
337	CeramicRoofing tiles	I	C	36	i	14.5	
2041	Cereals (Declared goods)	I	B	41		5	
774	Chalk sticks	IV	B	74		0	
716	Charcoal	IV	B	16		0	
717	Charkha	IV	B	17		0	
350	Chassis of motor vehicles , components, spare parts and accessories thereof	I	C	49		14.5	
2051	Cheese sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	
790	Chemical fertilizers and combination thereof	IV	B	17A	i	0	
2001	Chemicals of all kinds other than those specified elsewhere in the Schedule.	I	B	1		5	
797	Chenille fabrics of wool	IV	B	77A	6(i)	0	
757	Cheques, loose or in book form	IV	B	57		0	
415	Cheroots	II		13	(iii)	20	
320	Chewing gum sold with brand name	I	C	19		14.5	
419	Chewing tobacco	II		13	(vii)	20	
2030	Chicory	I	B	30		5	
2040	Children tri-cycles and carriages parts and accessories including tyres, tubes and flaps used therewith,	I	B	40		5	
2131	Childrens' playground equipments	I	B	131		5	
2052	Chillies Other than those specified in the Fourth Schedule	I	B	52		5	
718	Chillies sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV	B	18		0	
718	Chilly powder sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV	B	18		0	
317	Chinaware articles	I	C	16		14.5	
2051	Chips sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	
320	Chocolate sold with brand name	I	C	19		14.5	
2051	Chocolates sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	
415	Cigarettes	II		13	(iii)	20	
415	Cigarillos of tobacco or of tobacco substitutes	II		13	(iii)	20	
415	Cigars	II		13	(iii)	20	
318	Cinema slides	I	C	17		14.5	
318	Cinematographic equipments	I	C	17		14.5	
318	Cinematographic lenses	I	C	17		14.5	
321	cinnamon oil	I	C	20		14.5	
752	Cisplatin.Inj (Life saving drugs)	IV	B	52	16	0	
518	Citrullus Colocynthis - Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			27		0	
737	Clamps used in pump sets (Goods manufactured by village Blacksmith and Adisaraku items)	IV	B	37	5	0	
2028	Clay	I	B	28		5	
2028	Clay for manufacture of Bricks Exempted (By Notification - G.O.No.107 - w.e.f.23.5.07)	I	B	28		0	
321	Cleaning liquids	I	C	20		14.5	
323	cleaning powder and liquids of all kinds	I	C	22		14.5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
518	Cleome Inosandra- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			38		0	
2050	Clinker.	I	B	50		5	
368	Clocks	I	C	67		14.5	
511	Cloth bag By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			13		0	
759	Cloth lined paper envelopes (whether printed or not) (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	59		0	
2122	Cloth rags	I	B	122		5	
518	Clytoria Ternatea- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			6		0	
2050	Coal ash of all kinds	I	B	50		5	
2029	Coal tar	I	B	29		5	
2041	Coal,including coke in all its forms, but excluding charcoal	I	B	41		5	
719	Coarse grains	IV	B	19		0	
2104	Coarse screen / micro screen (Satinless steel / mild steel) - (Water pollution control equipments)	I	B	104	(i)	5	
2030	Cocoa pod and beans	I	B	30		5	
761	Coconut husk	IV	B	61	iv	0	
761	Coconut leaves	IV	B	61	i	0	
777	Coconut milk (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	77		0	
777	Coconut milk powder (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	77		0	
2051	Coconut milk powder sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	
765	Coconut oil sale by any dealer whose total turnover on sale of those goods does not exceed rupees five crores per year	IV	B	65	I	0	
505	Coconut other than Copra By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 w.e.f - 1.1.07			5			
761	Coconut shell and its chips	IV	B	61	ii	0	
508	Coconut shell powder By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 - w.e.f - 1.1.07			8		0	
761	Coconut thatches	IV	B	61	i	0	
2030	Coffee beans and seeds	I	B	30		5	
304	Coffee coolers	I	C	3	ii	14.5	
329	Coffee roasting appliances (Electrical domestic and commercial appliances)	I	C	28		14.5	
761	coir (excluding coir products)	IV	B	61	i	0	
761	Coir dusts (excluding coir products)	IV	B	61	i	0	
761	Coir fibre (excluding coir products)	IV	B	61	i	0	
761	Coir husk (excluding coir products)	IV	B	61	i	0	
741	Coir mattings	IV	B	41		0	
2031	Coir products excluding mattresses	I	B	31		5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
2025	Cold storage equipments, components,parts and accessories(Capital goods)	I	B	25	b,c	5	
319	Collapsible gates	I	C	18		14.5	
2068	Colour - DATA / Graphic Display tubes, other than Picture tubes and parts (Colour) (Information Technology products)	I	B	68	15(a)	5	
2032	Colour boxes and brushes used therein	I	B	32		5	
781	Colour pencils	IV	B	81		0	
336	Coloured matches	I	C	35		14.5	
351	Colours	I	C	50	ii	14.5	
2140	Combined harvesters , attachments and parts	I	B	140	iii,iv	5	
2033	Combs	I	B	33		5	
357	Commodoes	I	C	56		14.5	
2034	Communication equipments such as Private Branch Exchange (PBX)	I	B	34		5	
321	complexion rouge	I	C	20		14.5	
2067	Compressor of refrigerating equipments (Industrial Input)	I	B	67A	j	5	
2068	Computer peripherals (Information Technology products)	I	B	68	22(a)	5	
2035	Computer stationery	I	B	35		5	
2068	Computer Systems - Parts and accessories (Information Technology products)	I	B	68	22(a)	5	
2068	Computer systems (Information Technology products)	I	B	68	22 (a)	5	
315	Concrete mixture	I	C	14		14.5	
2104	Condenser for waste recovery (Water pollution control equipments & Instrumentations)	I	B	104	(ii)	5	
720	Condoms	IV	B	20		0	
2104	Conductivity Meter (Instrumentation)	I	B	104	(ii)	5	
320	Confectionery sold with brand name	I	C	19		14.5	
2051	Confectionery sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	
369	Conical measures	I	C	68	ii(b)	14.5	
2129	Contact lens	I	B	129		5	
367	Containers and vessels- vacuum flask	I	C	66		14.5	
752	Continuous Ambulatory Peritoneal Dialysis (CAPD) fluids used for treatment in renal failure cases (Life saving drugs)	IV	B	52	29	0	
2104	Continuous Chemical Dosing Equipments (Water pollution control equipments)	I	B	104	(i) & (ii)	5	
720	Contraceptives	IV	B	20		0	
332	Controlling systems	I	C	31		14.5	
329	Cooking ranges (Electrical domestic and commercial appliances)	I	C	28		14.5	
346	Copper - clad board or sheets	I	C	45		14.5	
755	Copy books manufactured out of paper purchased from Registered dealers liable to pay under this Act	IV	B	55		0	
2132	Copy books other than those specified in the Fourth Schedule	I	B	132		5	
103	Coral (precious stone) (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
2068	Cordless handset (Transmission apparatus other than apparatus for radio or T.V. broadcastings)(Information Technology products)	I	B	68	6(b)	5	
718	Coriander powder sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV	B	18		0	
718	Coriander sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV	B	18		0	
2094	Cork	I	B	94		5	
2094	Cork sheets	I	B	94		5	
2052	Corriander Other than those specified in the Fourth Schedule	I	B	52		5	
321	Cosmetics	I	C	20		14.5	
2036	Cottage cheese	I	B	36		5	
797	Cotton or manmade fibres	IV	B	77A	6(i)	0	
761	Cotton rope	IV	B	61	iii	0	
761	Cotton seed husk	IV	B	61	iv	0	
765	Cotton seed oil sale by any dealer whose total turnover on sale of those goods does not exceed rupees five crores per year	IV	B	65	5	0	
2037	Cotton waste	I	B	37		5	
2041	Cotton Yarn	I	B	41		5	
2041	Cotton, that is to say- all kinds of Cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise, but excluding cotton waste.	I	B	41		5	
369	Counter scales parts and accessories and weights used therewith	I	C	68	ii(a)	14.5	
2022	Country bricks made of baked clay and other machine made or hand made (other than those specified in the Fourth Schedule) incl.crog	I	B	22	c,d	5	
2022	Country tiles made of baked clay and other machine made or hand made (other than those specified in the Fourth Schedule) incl. Crog	I	B	22	c,d	5	
518	Crataeva Relingiso - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			36		0	
2032	Crayons	I	B	32		5	
322	Crockery (other than those specified elsewhere in the schedule)	I	C	21		14.5	
755	Cross made of gold and used as symbol of wedlock without chain (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	55	b	0	
701	Crow bar (Agricultural implements manually operated)	IV	B	1(i)	I (1)	0	
2038	Crucibles	I	B	38		5	
2041	Crude oil (ie) Crude petroleum oils/ obtained from Bituminous minerals	I	B	41		5	
2119	Crumb rubber	I	B	119		5	
702	Crutches (Aids for physically challenged persons)	IV	B	2	3	0	
337	Cuddapah stone slabs	I	C	36	ii	14.5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
521	Cumin seed - sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.67 dated 21.05.09 w.e.f. 1.4.09)					0	
2130	Cumin seed other than those specified in the Fourth Schedule	I	B	130		5	
521	Cumin seed powder - sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.33 dated 29.03.10 - w.e.f. 1.4.10)					0	
524	Cups manufactured out of Areca palm leaf (BY Notification G.O.Ms.No.33 dated 29.03.10- w.e.f.1.4.10)			ii		0	
2131	Cups (sports goods)	I	B	131		5	
2039	Cups,made of paper & plastic	I	B	39		5	
329	Curd maker (Electrical domestic and commercial appliances)	I	C	28		14.5	
721	Curd without any brand name	IV	B	21		0	
361	curtain backgrounds	I	C	60		14.5	
424	Cut tobacco	II		13	(xii)	20	
322	Cutlery (other than those specified elsewhere in the schedule)	I	C	21		14.5	
702	Cycle carriage for invalid persons (Aids for physically challenged persons)	IV	B	2	3	0	
2040	Cycle dynamo lights	I	B	40		5	
2040	Cycle locks	I	B	40		5	
2040	Cycle pumps	I	B	40		5	
722	Cycle rickshaw (without motor)	IV	B	22		0	
2040	Cycle Seat covers	I	B	40		5	
2040	Cycles, bi-cycles parts and accessories including tyres, tubes and flaps used therewith	I	B	40		5	
2104	Cyclones (Air Pollution Control Equipments)	I	B	104	(iii)	5	
752	Cyclophosphamide.Inj (Life saving drugs)	IV	B	52	20	0	
752	Cyclophosphamide.Tab (Life saving drugs)	IV	B	52	21	0	
752	Cyclosporin (Life saving drugs)	IV	B	52	1	0	
369	Cylindrical measures	I	C	68	ii(b)	14.5	
518	Cyperus Rotundus- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			12		0	
752	Cystosine (Life saving drugs)	IV	B	52	3	0	
752	Danazol.Cap (Life saving drugs)	IV	B	52	27	0	
761	Date leaves	IV	B	61	i	0	
807	Date syrup (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			6		5	
2068	DC Micromotors of an output not exceeding 37.5W and parts (Information Technology products)	I	B	68	25 (a), 26	5	
2068	DC Micromotors of an output not exceeding 750 W and parts (Information Technology products)	I	B	68	25 (b), 26	5	
761	Deccan hemp fibre (excluding deccan hemp products)	IV	B	61	i	0	
2041	Declared goods as specified in section 14 of the Central Sales Tax Act, 1956, other than those specified elsewhere in any of the Schedules	I	B	41		5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
346	Decolam	I	C	45		14.5	
329	Deep fat fryer (Electrical domestic and commercial appliances)	I	C	28		14.5	
304	Deep freezers	I	C	3	ii	14.5	
2104	Demineraliser for effluent treatment (Water pollution control equipments)	I	B	104		5	
2068	Demodulators (Information Technology products)	I	B	68	7(b)	5	
302	Denatured Spirit	I	C	1		14.5	
365	Deodorants	I	C	64		14.5	
705	De-oiled cake	IV	B	5		0	
766	De-oiled cakes sale by any dealer whose total turnover on the sales of these goods does not exceed rupees five crores per year	IV	B	66		0	
762	De-oiled rice bran	IV	B	62		0	
777	Desiccated coconut (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	77		0	
2104	Detectors (for grass) (Air Pollution Control Equipments)	I	B	104	(iii)	5	
323	Detergents whether cakes, liquid or powder - (other than those specified else where in the schedule)	I	C	22		14.5	
306	Detonators Caps	I	C	5	iii	14.5	
2043	Dhoop	I	B	43		5	
809	Diagonstic Kits (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			9		5	
809	Diagonstic reagents (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			9		5	
752	Diamine-Diphonyl Sylphone (DAPSONE).Tab	IV	B	52	13	0	
103	Diamonds (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	
817	Diaries (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			17		5	
2105	Diary other than those specified in the Fourth Schedule.	I	B	105		5	
752	Didanosine (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV	B	52	30 (4)	0	
2025	Dies (Capital goods)	I	B	25	d	5	
345	Diesel engine , their spare parts	I	C	44		14.5	
324	Diesel locomotive and parts and accessories thereof	I	C	23		14.5	
311	Diffraction apparatus and mounding thereof	I	C	10		14.5	
2104	Diffuse of all types for supply of air, in liquid waste treatment (Water pollution control equipments)	I	B	104	(i)	5	
2104	Digestors (Water pollution control equipments)	I	B	104	(i)	5	
701	Digging fork (Agricultural implements manually operated)	IV	B	1(i)	I (11)	0	
518	Dill seeds - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07)					0	
351	Diluents and thinners	I	C	50	v	14.5	
2068	Diodes, transistors and similar semi-conductor device	I	B	68	16	5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
314	Dippers	I	C	13		14.5	
369	Dipping measures	I	C	68	ii(b)	14.5	
2045	Direct dyes	I	B	45	v	5	
701	Direct Paddy Seeder(Agricultural implements manually operated)	IV	B	1(i)	I (17)	0	
731	Directly reconstituted milk	IV	B	31		0	
2068	Disc for laser reading systems for reproducing phenomena other than sound or image (IT Software of any media) - (Information Technology products)	I	B	68	5(a)	5	
329	Dish washer (Electrical domestic and commercial appliances)	I	C	28		14.5	
791	Disinfectants	IV	B	17A	ii	0	
358	Disposable diapers	I	C	57		14.5	
781	Dissection boxes.	IV	B	81		0	
2104	Dissolved Air Flotation (Water pollution control equipments)	I	B	104	(i)	5	
2093	Dolomite	I	B	93		5	
814	Doopakal (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			14		5	
737	Door Chains (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	6	0	
737	Door Jakki (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	7	0	
737	Door Kundu (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	8	0	
2042	Door mats made of jute	I	B	42		5	
737	Door Pattas (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	9	0	
811	Doors frames made of R.C.C and R.C.C. pipes (without input tax credit on purchase of Cement) (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			11		5	
325	Doors made of any materials other than those specified in the schedule	I	C	24		14.5	
737	Dosai Chatti (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	10	0	
737	Dosai kal (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	36	0	
351	Double boiled linseed oil	I	C	50	v	14.5	
2032	Drawing boards and brushes used therein	I	B	32		5	
2106	Drawing ink whether or not concentrated or solid, excluding toner and cartridges other than those specified in the Fourth Schedule	I	B	106		5	
2041	Dressed Hides & Skins	I	B	41		5	
2041	Dressed hides and skins	I	B	41		5	
329	Drier (Electrical domestic and commercial appliances)	I	C	28		14.5	
2044	Drugs and medicines including vaccines	I	B	44		5	
2119	Dry block rubber	I	B	119		5	
310	Dry cells	I	C	9		14.5	
2119	Dry crepe rubber	I	B	119		5	
351	Dry distempers	I	C	50	iii	14.5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
754	Dry fish(other than branded, processed and packed items) ,	IV	B	54		0	
2010	Dry flower	I	B	10		5	
326	Dry fruits	I	C	25		14.5	
326	Dry fruits nuts and kernals -other than those specified in the schedule	I	C	25		14.5	
326	Dry grapes (Kismis) -- Reduced to 5% (By Notification -G.O.Ms.No.78 dated 11th July 2011 -- w.e.f. -12th July 2011)	I	C	25		5	
761	Dry leaves (manthara leaves, coconut thatches,)	IV	B	61	i	0	
2010	Dry Plant	I	B	10		5	
2119	Dry ribbed sheets of RMA grades	I	B	119		5	
2104	Dry Scrubber (Water pollution control equipments & Instrumentations)	I	B	104	(i)	5	
2100	Ductile pipes	I	B	100		5	
314	Dumpers	I	C	13		14.5	
327	Duplicating machines	I	C	26		14.5	
327	Duplicators	I	C	26		14.5	
781	Dusters	IV	B	81		0	
371	DVDs -& its Parts and accessories - w.e.f. 12.7.11	I	C	13-A	(e)	14.5	
2119	Earth scrap all grades and qualities	I	B	119		5	
723	Earthen pot and pottery items	IV	B	23		0	
2022	Earthen tiles and refractory monolithic (other than those specified in the Fourth Schedule) incl.crog	I	B	22	a,d	5	
314	Earthmovers	I	C	13		14.5	
321	Eau de cologne	I	C	20		14.5	
515	Ebonite ball pens By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			17		0	
515	Ebonite pens By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			17		0	
518	Eclipta Alba - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			5		0	
711	Educational charts	IV	B	11		0	
752	Efaviravir (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV	B	52	30 (6)	0	
754	Eggs	IV	B	54		0	
724	Electoral rolls	IV	B	24		0	
306	Electric detonators	I	C	5	iii	14.5	
329	Electric hair dryer (Electrical domestic and commercial appliances)	I	C	28		14.5	
329	Electric hair removers (Electrical domestic and commercial appliances)	I	C	28		14.5	
329	Electric iron (Electrical domestic and commercial appliances)	I	C	28		14.5	
329	Electric kettle (Electrical domestic and commercial appliances)	I	C	28		14.5	
329	Electric knife (Electrical domestic and commercial appliances)	I	C	28		14.5	
328	Electric motor	I	C	27		14.5	
330	Electric Storage batteries including containers, covers and plates	I	C	29		14.5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
329	Electric time switches (Electrical domestic and commercial appliances)	I	C	28		14.5	
2068	Electrical apparatus for line telephony on telegraphy (Information Technology products)	I	B	68	29	5	
2068	Electrical capacitors, fixed, variables and parts	I	B	68	10	5	
329	Electrical domestic and commercial appliances - other than those specified in the schedule	I	C	28		14.5	
725	Electrical energy	IV	B	25		0	
702	Electrical hearing aids (Aids for physically challenged persons)	IV	B	2	1	0	
2104	Electrical meters for digestors (Water pollution control equipments)	I	B	104	(ii)	5	
2068	Electrical resistors (Information Technology products)	I	B	68	12	5	
2046	Electrodes	I	B	46		5	
824	Electroflux (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			25		5	
331	Electronic Games	I	C	30		14.5	
2068	Electronic calculators, parts and accessories (Information Technology products)	I	B	68	11,24	5	
368	Electronic devices - watches	I	C	67		14.5	
2068	Electronic diaries	I	B	68	22(b)	5	
2068	Electronic integrated circuits and Micro-assemblies	I	B	68	17	5	
2034	Electronic Private Automatic Branch Exchange (EPABX)	I	B	34		5	
331	Electronic toys and Games	I	C	30		14.5	
2068	Electronic typewriters, parts and accessories (Information Technology products)	I	B	68	1(b),24	5	
2104	Electrostatic precipitators (Air Pollution Control Equipments)	I	B	104	(iii)	5	
347	Elevators - whether operated by electricity, hydraulic power, mechanical power or steam	I	C	46		14.5	
2133	Ellu Mittai (Exempted By Notification - G.O.Ms.No.107-23.5.07) w.e.f 23.5.07	I	B	133		5	
797	Embroidery in the piece, in stripes or in motifs	IV	B	77A	6(v)	0	
103	Emeralds (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	
351	Emery clothes	I	C	50	vii	14.5	
351	Enamels not otherwise specified in this schedule	I	C	50	i	14.5	
805	Energy (Sathu Mavu) flour (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			5		5	
726	Energy saving choolas	IV	B	26		0	
318	Enlarges, plates and cloth required for use therewith (Cinematographic)	I	C	17		14.5	
2067	Enzymes of all kinds (Industrial Input)	I	B	67A	k	5	
2025	Equipment (Capital goods)	I	B	25	a,c	5	
515	Erasers By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			17		0	
752	Ethambutol.Tab	IV	B	52	11	0	
752	Etoposide.Inj (Life saving drugs)	IV	B	52	22	0	
2104	Evaporator (Water pollution control equipments)	I	B	104	I	5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
518	Evolvulus Alsinoide- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			9		0	
836	Examination board clip (By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	-	-	5	-	5	
314	Excavators	I	C	13		14.5	
2047	Exercise book other than those specified in Fourth Schedule	I	B	47		5	
346	Expanded polystyrene of all kinds of mica	I	C	45		14.5	
306	Explosives of all kinds	I	C	5		14.5	
318	Exposed films (cinematographic)	I	C	17		14.5	
2089	Extrusions of non-ferrous metals such as aluminium, copper, and zinc.	I	B	89	iv	5	
321	Eye lashes	I	C	20		14.5	
321	Eye liners	I	C	20		14.5	
2094	Fabric based paper	I	B	94		5	
2104	Fabric filters (Air Pollution Control Equipments)	I	B	104	(iii)	5	
798	Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks	IV	B	77A	7(iv)	0	
321	Face packs	I	C	20		14.5	
351	False ceiling or the like	I	C	50	vi	14.5	
332	Fans	I	C	31		14.5	
761	Fans manufactured out of palm leaves.	IV	B	61	i	0	
313	Fare meters for all motor vehicles	I	C	12		14.5	
2020	Fasteners	I	B	20		5	
333	Fax machines	I	C	32		14.5	
2048	Feeding bottles and nipples	I	B	48		5	
520	Fenugreek (menthi) sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.43 dated 05.05.08 - w.e.f. 1.5.08)					0	
502	Fertilizer mixture manufactured out of chemical fertilizer for which tax has been paid locally No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			2		0	
334	Fibre galss sheets	I	C	33		14.5	
2067	Fibre glass sleeves, fibre glass tapes, milinex paper lethoroid paper, empire cloth (Industrial Input)	I	B	67A	I	5	
2049	Fibres of all types and their waste other than those specified in the Fourth Schedule	I	B	49		5	
326	Figs	I	C	25		14.5	
831	Files and folders made of paper board (By Notification II (1) / CTR / 12 (R-23)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			iii		5	
352	Film packs and plates	I	C	51		14.5	
318	Film stips (cinematographic)	I	C	17		14.5	
2104	Filter head assembly (Air Pollution Control Equipments)	I	B	104	(iii)	5	
2104	Filter press (Water pollution control equipments)	I	B	104	(i)	5	
2104	Filters (Fabric filters, bag filter, vacuum filters) (Air Pollution Control Equipments)	I	B	104	(iii)	5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
2104	Filtration units such as (pressure filter, activated carbon filter, reverse osmosis , micro filter) (Water pollution control equipments)	I	B	104	(i)	5	
2028	Fine china clay	I	B	28		5	
2028	Fire clay	I	B	28		5	
335	Fire fighting devices	I	C	34		14.5	
335	Fire fighting equipments	I	C	34		14.5	
336	Fire works	I	C	35		14.5	
727	Firewood, excluding casurina and eucalyptus timber	IV	B	27		0	
754	Fish (other than branded, processed and packed items) ,	IV	B	54		0	
728	Fish seeds	IV	B	28		0	
728	Fishing hooks	IV	B	28		0	
728	Fishnet	IV	B	28		0	
728	Fishnet fabrics	IV	B	28		0	
352	Flash light apparatus	I	C	51		14.5	
762	Flattened or beaten rice	IV	B	62		0	
2082	Flavoured milk (Tinned, bottled or packed)	I	B	82		5	
2067	Flavouring essence and synthetic food colour (Industrial Input)	I	B	67A	m	5	
351	Flint papers	I	C	50	vii	14.5	
337	Floor and wall tiles of all varieties - others	i	C	36		14.5	
354	Floor boards whether or not containing any other material other than wood	I	C	53	ii	14.5	
329	Floor polishers (Electrical domestic and commercial appliances)	I	C	28		14.5	
760	Flour, brokens and bran of kudiraivalai (Product of millets)	IV	B	60		0	
760	Flour, brokens and bran of milo (Product of millets)	IV	B	60		0	
760	Flour, brokens and bran of ragi (Product of millets)	IV	B	60		0	
760	Flour, brokens and bran of samai (Product of millets)	IV	B	60		0	
760	Flour, brokens and bran of thinai (Product of millets)	IV	B	60		0	
760	Flour, brokens and bran of cholam (Product of millets)	IV	B	60		0	
760	Flour, brokens and bran of varagu (Product of millets)	IV	B	60		0	
760	Flour,brokens and bran of cumbu (Product of millets)	IV	B	60		0	
338	Fludized bed boilers	I	C	37		14.5	
357	Flushing cisterns	I	C	56		14.5	
2022	Fly ash bricks(other than those specified in the Fourth Schedule)	I	B	22	a,d	5	
2050	Fly ash other those specified in Fourth schedule	I	B	50		5	
729	Fly Ash sold to brick manufacturers	IV	B	29		0	
2051	Foods and food preparations and mixes sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	
730	Footwear with sale value less than two hundred rupees	IV	B	30		0	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
403	Foreign liquors, that is to say, wines, spirits and beers imported into India from foreign countries - (By Notification -G.O.Ms.No.65 dated 01.07.08 - w.e.f. 01.07.08)	II		3		58	
322	Forks	I	C	21		14.5	
346	Formica	I	C	45		14.5	
351	French polish	I	C	50	iv	14.5	
732	Fresh flowers	IV	B	32		0	
733	Fresh fruits	IV	B	33		0	
731	Fresh milk	IV	B	31		0	
732	Fresh plants	IV	B	32		0	
733	Fresh vegetables	IV	B	33		0	
2052	Fried and roasted grams Other than those specified in the Fourth Schedule	I	B	52		5	
768	Fried grams sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	IV	B	68		0	
2053	Fried groundnet kernel	I	B	53		5	
507	Fried Peas By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			7		0	
320	Frozen confectionery sold with brand name	I	C	19		14.5	
320	Frozen desert sold with brand name	I	C	19		14.5	
2107	Fruit drink whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	
2107	Fruit jam (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	
2107	Fruit squash (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	
2107	FruitJuice whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	
329	Frying pans (Electrical domestic and commercial appliances)	I	C	28		14.5	
523	Fuel manufactured out of municipal solid dry waste (BY Notification G.O.Ms.No.33 dated 29.03.10-w.e.f.1.4.10)			i		0	
791	Fungicides and combinations thereof	IV	B	17A	ii	0	
2067	Furnace oil	I	B	67A	n	5	
338	Furnaces of all types	I	C	37		14.5	
306	Fuses and other blasting powder	I	C	5	iii	14.5	
518	Galangal roots - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
717	Gandhi Topi.	IV	B	17		0	
734	Garlic	IV	B	34		0	
2104	Gas holding tanks for digestors (Water pollution control equipments)	I	B	104	(i)	5	
369	Gas meters parts and accessories thereof	I	C	68	i	14.5	
2104	Gas meters for digestors (Water pollution control equipments)	I	B	104	(i)	5	
339	Gas ovens - other than those mentioned in any of the schedule	I	C	38		14.5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
339	Gas stoves - other than those mentioned in any of the Schedule	I	C	38		14.5	
2067	Gases of all kinds other than Liquified Petroleum Gas	I	B	67A	p	5	
797	Gauze	IV	B	77A	6(iii)	0	
735	Gauze or bandage cloth produced or manufactured in power loom sold by a dealer whose aggregate turnover does not exceed Rupees One crore in a year	IV	B	35		0	
306	Gelatin sticks	I	C	5	iii	14.5	
2067	Gelatine capsules (empty)	I	B	67A	o	5	
836	Gem clip (By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	-	-	5	-	5	
340	Generating sets	I	C	39		14.5	
340	Generators	I	C	39		14.5	
833	Generators used for producing electricity (By Notification II (1) / CTR / 12 (R-23)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			v		5	
781	Geometry boxes	IV	B	81		0	
791	Germicides and combinations thereof	IV	B	17A	ii	0	
737	Ghamellas or Santhu Chatti (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	11	0	
341	Ghee with brand name- Reduced to 5% (By Notification -G.O.Ms.No.78 dated 11th July 2011 – w.e.f.12th July 2011)	I	C	40		5	
765	Gingelly oil sale by any dealer whose total turnover on sale of those goods does not exceed rupees five crores per year	IV	B	65	2	0	
734	Ginger	IV	B	34		0	
2076	Ginger grass oil	I	B	76	i	5	
342	Glass -other than those specified elsewhere in the schedule	I	C	41		14.5	
2054	Glass Beads and Glass marbles (Goligundu)	I	B	54		5	
2055	Glass bottles whether old or used	I	B	55		5	
2067	Glass frit and other glass in the form of powder, granules or flakes	I	B	67A	q	5	
342	Glassware -other than those specified elsewhere in the schedule	I	C	41		14.5	
337	Glazed floor tiles	I	C	36	i	14.5	
351	Glaziers putty	I	C	50	vi	14.5	
711	Globe	IV	B	11		0	
518	Gloriasa Superba - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			26		0	
2056	Glucose	I	B	56		5	
303	Glue	I	C	2		14.5	
102	Gold and jewellery made of it and articles made of gold	I	A	2		1	
736	Goods covered by Public Distribution System (except kerosene)	IV	B	36		0	
737	Goods manufactured by village Blacksmith and Adisarakku items as notified by the Government	IV	B	37		0	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
738	Goods taken under customs bond for re-export after manufacturing or otherwise	IV	B	38		0	
351	Grafting putty	I	C	50	vi	14.5	
768	Gram or gulab gram sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	IV	B	68	1	0	
337	Granite blocks (rough or raw)	I	C	36	iii(a)	14.5	
2067	Granulated slag (slag sand) from manufacturing of iron or steel (Industrial Input)	I	B	67A	r	5	
513	Graph and exercise note book By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			15		0	
2047	Graph book other than those specified in Fourth Schedule	I	B	47		5	
705	Grass	IV	B	5		0	
732	Green leaves	IV	B	32		0	
707	Green manure seeds excluding oil seeds	IV	B	7		0	
732	Green tea leaves	IV	B	32		0	
319	Grills made of iron and steel	I	C	18		14.5	
329	Grinder (Electrical domestic and commercial appliances)	I	C	28		14.5	
765	Groundnut oil sale by any dealer whose total turnover on sale of those goods does not exceed rupees five crores per year	IV	B	65	3	0	
761	Groundnut shell	IV	B	61	ii	0	
303	Gum	I	C	2		14.5	
739	Gum Benzoin in the form of tablets or sticks	IV	B	39		0	
303	Gum Paste	I	C	2		14.5	
2067	Gum resin, gum arabica, gum gel and gum glue (Industrial Input)	I	B	67A	s	5	
303	Gum tapes	I	C	2		14.5	
303	Gummed tapes	I	C	2		14.5	
306	Gun Powder	I	C	5	iii	14.5	
2094	Gunny bags	I	B	94		5	
414	Gutkha	II		13	(ii)	20	
518	Gymnena Sylvestra - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07)					0	
791	Gypsum of all forms and descriptions	IV	B	17A	ii	0	
2058	Hair and body cleaning powders	I	B	58	iii	5	
321	Hair creams	I	C	20		14.5	
321	Hair dyes	I	C	20		14.5	
321	Hair oil	I	C	20		14.5	
321	Hair removers	I	C	20		14.5	
321	Hair sprayers	I	C	20		14.5	
715	Hand carts	IV	B	15		0	
306	Hand grenades	I	C	5	ii	14.5	
835	Hand made iron safe -(By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			3		5	
2058	Hand made shampoos	I	B	58	iii	5	
2058	Hand made soaps	I	B	58	iii	5	
839	Hand needles used for tailoring-(By Notification - II (1) / CTR / 12 (R-29)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			4	iii	5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
701	Hand operated sprayers and dusters (Agricultural implements manually operated)	IV	B	1(i)	I (7)	0	
742	Hand pumps	IV	B	42		0	
740	Handicrafts	IV	B	40		0	
2042	Handicrafts made of jute	I	B	42		5	
717	Handloom fabrics	IV	B	17		0	
741	Handloom made woven durries,	IV	B	41		0	
717	Handlooms	IV	B	17		0	
2057	Handmade embroidery products	I	B	57	i	5	
2057	Handmade laundry brightners of all its forms	I	B	57	iii	5	
2133	Handmade Mittai (Exempted By Notification - G.O.Ms.No.107-23.5.07) w.e.f 23.5.07	I	B	133		0	
2057	Handmade paper & Board	I	B	57	ii	5	
2057	Handmade robin blue	I	B	57	iii	5	
743	Handmade safety matches	IV	B	43		0	
786	Handmade Steel Trunk boxes	IV	B	41-A		0	
787	Handmade tin containers	IV	B	41-B		0	
2057	Handmade ultramarine blue	I	B	57	iii	5	
2057	Handmade washing blue	I	B	57	iii	5	
741	Handmademade woven durries,	IV	B	41		0	
717	Handspun yarn	IV	B	17		0	
744	Hank yarn	IV	B	44		0	
354	Hard board	I	C	53		14.5	
2084	Hawai chappals and straps thereof other than those specified in the Fourth Schedule	I	B	84		5	
705	Hay	IV	B	5		0	
2094	HDPE/PP woven fabrics	I	B	94		5	
2094	HDPE/PP circular strips	I	B	94		5	
2094	HDPE/PP woven strips	I	B	94		5	
2104	Headers and laterals with accessories for trickling filters (Water pollution control equipments)	I	B	104	(i)	5	
2068	Headphones (Information Technology products)	I	B	68	2©	5	
307	Health fitness equipments	I	C	6		14.5	
702	Hearing aid cords (Aids for physically challenged persons)	IV	B	2	1	0	
518	Helicteres Isora- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			29		0	
2059	Helmets	I	B	59		5	
518	Hemidusmus - Medicinal herbs and country drug(By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
791	Herbicides and combinations thereof	IV	B	17A	ii	0	
2094	Hessian based paper	I	B	94		5	
2094	Hessian cloth	I	B	94		5	
2094	High density polythene	I	B	94		5	
407	High Speed Diesel Oil (By Notification - G.O.Ms.No.57 dated 5th June 08) - w.e.f. 6.6.08	II		7		21.43	
2066	High voltage cables (Industrial cables)	I	B	66		5	
2104	High volume sampler (Air Pollution Control Equipments)	I	B	104	(iii)	5	
701	Hoes(Agricultural implements manually operated)	IV	B	1(i)	I (15)	0	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
347	Hoists - whether operated by electricity, hydraulic power, mechanical power or steam	I	C	46		14.5	
2022	Hollow block bricks(other than those specified in the Fourth Schedule) incl.crog	I	B	22	b,d	5	
418	Homogenised or reconstituted tobacco	II		13	(vi)	20	
2060	Honey	I	B	60	i	5	
416	Hoodku tobacco	II		13	(iv)	20	
416	Hookah tobacco	II		13	(iv)	20	
313	Horns for all motor vehicles	I	C	12		14.5	
737	Horse-shoe (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	40	0	
737	Horse-shoe nails (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	40	0	
2100	Hose pipes	I	B	100		5	
2061	Hosiery goods	I	B	61		5	
329	Hot food cabinet (Electrical domestic and commercial appliances)	I	C	28		14.5	
745	Human blood including blood components	IV	B	45		0	
2062	Human hair	I	B	62	i	5	
746	Hurricane lights burning on oil Parts and accessories including wicks and chimneys	IV	B	46		0	
2063	Husk and bran of all pulses and grams (other than those specified in the Fourth Schedule)	I	B	63		5	
2063	Husk and bran of all cereals (other than those specified in the Fourth Schedule)	I	B	63		5	
518	Hygrophila Spinosa- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			34		0	
2064	Ice	I	B	64		5	
2064	Ice bars -Exempted by Notification G.O.Ms.No.33 dated 29.03.10 -w.e.f. 1.4.10				iv	0	
2064	Ice blocks -Exempted by Notification G.O.Ms.No.33 dated 29.03.10 -w.e.f. 1.4.10				iv	0	
367	Ice buckets or boxes	I	C	66		14.5	
320	Ice cake sold with brand name	I	C	19		14.5	
320	Ice candy sold with brand name	I	C	19		14.5	
343	Ice creams sold with brand name	I	C	42		14.5	
2065	Ice creams sold without brand name	I	B	65		5	
320	Ice jelly sold with brand name	I	C	19		14.5	
836	Identity Card clip (By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	-	-	5	-	5	
338	Ignifluid boilers	I	C	37		14.5	
306	Igniters	I	C	5	iii	14.5	
2007	Imitation jewellery	I	B	7	b	5	
2104	Incinerator (Water pollution control equipments & Instrumentations)	I	B	104	(ii)	5	
747	Indian musical instruments	IV	B	47		0	
747	Indigenous handmade musical instruments	IV	B	47		0	
773	Indigenous raw silk	IV	B	73		0	
748	Indigenous Sericulture products	IV	B	48		0	
773	Indigenous silk yarn	IV	B	73		0	
518	Indigofera-Tinctoria Linn - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
752	Indinavir (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV	B	52	30 (8)	0	
351	indoor walls	I	C	50	vi	14.5	
2067	Industrial inputs – Any goods falling under Part –C of First Schedule to the Tamil Nadu Value Added Tax Act, 2006	I	B	67		5	
369	Industrial thermometers parts and accessories thereof	I	C	68	i	14.5	
2067	Industrial valves of all kinds and industrial fans (Industrial Input)	I	B	67A	t	5	
2068	Information Technology products as notified by the Government - others	I	B	68		5	
752	INH.Tab (Life saving drugs)	IV	B	52	10	0	
2027	Insect repellent coils, mats, liquids and creams and	I	B	27	iii	5	
2027	Insect killer devices including heating devices used with insect repellent mats and	I	B	27	iv	5	
791	Insecticides and combinations thereof	IV	B	17A	ii	0	
344	Instant coffee	I	C	43		14.5	
2051	Instant foods sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	
739	Instant Sambirani in the form of tablets or sticks	IV	B	39		0	
344	Instant tea	I	C	43		14.5	
368	Instrument panel clocks of all kinds parts and accessories thereof	I	C	67		14.5	
512	Instruments for drawing and dissection By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			14		0	
2067	Insulating varnish (Industrial Input)	I	B	67A	u	5	
354	Insulation board	I	C	53		14.5	
2069	Insulators	I	B	69		5	
2070	Intangible goods like copyright	I	B	70		5	
808	Interesterified vegetable oil fat (Vanaspathi) (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			7		5	
345	Internal combustion engine, their spare parts	I	C	44		14.5	
702	Intra-ocular lenses (Aids for physically challenged persons)	IV	B	2	4	0	
2104	Ion Analyser (Instrumentation)	I	B	104	(ii)	5	
371	i-phone - & its Parts and accessories w.e.f. 12.7.11	I	C	13-A	©	14.5	
371	i-pod & its Parts and accessories - w.e.f. 12.7.11	I	C	13-A	(b)	14.5	
518	Ipomoba digitata - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			16		0	
737	Iron karandi (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	30	0	
2041	Iron & steel	I	B	41		5	
737	Iron aduppu (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	29	0	
737	Iron idiappa ural (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	31	0	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
737	Iron Koodai (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	35	0	
737	Iron Muram (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	35	0	
737	Iron murukku (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	31	0	
737	Iron salladai (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	38	0	
737	Iron vadai chatti (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	28	0	
701	Iron water shifting cover (Agricultural implements animal drawn)	IV	B	1(i)	II (4)	0	
782	Jaggery and gur including Jaggery powder	IV	B	48A		0	
741	Jamakalams	IV	B	41		0	
421	Jarda	II		13	(ix)	20	
2071	Jari of all kinds -others	I	B	71		5	
783	Jatropha oil	IV	B	48B		0	
783	Jatropha seeds	IV	B	48B		0	
2107	Jelly - (processed Vegetables/fruits)(whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	
2066	Jelly filled cables (Industrial cables)	I	B	66		5	
2007	Jewellery made of rolled gold and imitation gold	I	B	7	a	5	
2025	Jigs and fixtures (Capital goods)	I	B	25	d	5	
811	Jolly frames made of R.C.C and R.C.C. pipes (without input tax credit on purchase of Cement) (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			11		5	
711	Journals including maps	IV	B	11		0	
2041	Jute	I	B	41		5	
2094	Jute twine	I	B	94		5	
2133	Kadalai Mittai ((Exempted By Notification - G.O.Ms.No.107-23.5.07) w.e.f 23.5.07	I	B	133		0	
518	Kaempeearia-galang - Medicinal herbs and country drug(By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07					0	
750	kajal	IV	B	50		0	
701	Kamalai Thoni (Agricultural implements animal drawn)	IV	B	1(i)	II (2)	0	
768	Karamani sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year (By Notification - G.O.Ms.No.79-23.3.07) w.e.f.23.3.07	IV	B	68	9	0	
518	Karbogarisi - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
814	Karpoorathattu (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			14		5	
814	Karthikai vilakku (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			14		5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
755	Karukamani made of gold and used as symbol of wedlock without chain (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	55	b	0	
737	Kasu Aani used in ploughs (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	17	0	
737	Keels (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	12	0	
737	Keels used in pump sets (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	13	0	
746	Kerosene lamps (other than gas lights and petromax lights) Parts and accessories including wicks and chimneys	IV	B	46		0	
409	Kerosene other than those sold through Public Distribution System	II		9		25	
501	Kerosene Pressure stove By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07- w.e.f - 1.1.07			1		0	
2072	Kerosene sold through Public Distribution System	I	B	72		5	
746	Kerosene stoves Parts and accessories including wicks and chimneys	IV	B	46		0	
749	Khadi garments / goods and made-ups as notified by the Government	IV	B	49		0	
2041	Khandasari sugar	I	B	41		5	
2073	Khoya / khoa	I	B	73		5	
737	Kinatru Urulai (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	36	0	
2074	Knitting wool	I	B	74		5	
839	Knives - (By Notification - II (1) / CTR / 12 (R-29)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			4	i	5	
701	Knives (Agricultural implements manually operated)	IV	B	1(i)	I (4)	0	
737	Kokki Bolt (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	14	0	
768	Kollu sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year (By Notification - G.O.Ms.No.79-23.3.07) w.e.f.23.3.07	IV	B	68	11	0	
737	Kolu Aani (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	17	0	
737	Kolu Pattai (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	16	0	
737	Kolu Pattai used in tractor (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	15	0	
737	Kondis (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	19	0	
701	Koonthalam (Agricultural implements manually operated)	IV	B	1(i)	I (9)	0	
337	Kora stone	I	C	36	iv	14.5	
761	Korai grass and korai mats	IV	B	61	i	0	
814	Kovilmani (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			14		5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
701	Kozhu (Agricultural implements manually operated)	IV	B	1(i)	I (8)	0	
2023	Kudams made of iron and steel, plastic or other materials (except precious materials)	I	B	23		5	
320	Kulfi sold with brand name	I	C	19		14.5	
737	Kumizh sets (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	18	0	
750	Kumkum	IV	B	50		0	
814	Kuthuvilakku (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			14		5	
737	Kuzhavi (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	39	0	
737	L Brackets (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	20	0	
737	Laadam (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	41	0	
737	Laadam aani (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	41	0	
2025	Laboratory equipments, components,parts and accessories(Capital goods)	I	B	25	b,c	5	
2047	Laboratory note book, other than those specified in Fourth Schedule	I	B	47		5	
2075	Lac	I	B	75		5	
797	Lace in the piece in stripes or in motifs of cotton or manmade fibres	IV	B	77A	6(iv)	0	
325	Ladders made of any materials other than those specified in the schedule	I	C	24		14.5	
354	Lamin board	I	C	53		14.5	
346	Laminated board of sheet of all varieties and description	I	C	45		14.5	
752	Lamivudine (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV	B	52	30 (2)	0	
303	Lapping compound	I	C	2		14.5	
2119	Latex all grades and qualities	I	B	119		5	
2119	Latex concentrate all grades and qualities	I	B	119		5	
2076	Laurel oil	I	B	76	ii	5	
371	LCD Panels & its Parts and accessories w.e.f. 12.7.11	I	C	13-A	(d)	14.5	
2094	LDPE plastic bags for milk pouches	I	B	94		5	
371	LED Panels & its Parts and accessories - w.e.f. 12.7.11	I	C	13-A	(d)	14.5	
768	Lekh or khesari sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	IV	B	68	7	0	
2076	Lemon grass oil	I	B	76	iii	5	
2129	Lens cleaner	I	B	129		5	
701	Levellers (Agricultural implements animal drawn)	IV	B	1(i)	II (5)	0	
701	Levellers(Agricultural implements manually operated)	IV	B	1(i)	I (14)	0	
751	Licenced software with complete Tamil version	IV	B	51		0	
752	Life saving drugs as notified by the Government	IV	B	52		0	
347	Lifts - whether operated by electricity, hydraulic power, mechanical power or steam	I	C	46		14.5	
408	Light Diesel Oil	II		8		25	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
2044	Light liquid paraffin of IP grade	I	B	44		5	
2077	Light roofing sheets obtained by immersing paper mat in bitumen	I	B	77		5	
361	Lighting control reflectors	I	C	60		14.5	
2078	Lignite	I	B	78		5	
2093	Lime	I	B	93		5	
2093	Lime stone	I	B	93		5	
2079	Linear alkyl benzene (LAB)	I	B	79		5	
321	Lipsticks	I	C	20		14.5	
2041	Liquefied petroleum gas for domestic purpose	I	B	41		5	
2068	Liquid Crystal devices, flat panel display devices and parts	I	B	68	21	5	
2067	Liquid glucose dextrose syrup (non-medicinal) (Industrial Input)	I	B	67A	v	5	
303	Liquid M-Seal epoxy	I	C	2		14.5	
754	Livestock (other than race horses)	IV	B	54		0	
360	Locker cabinets	I	C	59		14.5	
364	Logs - other than those specified elsewhere in the schedule	I	C	63		14.5	
721	Lussi without any brand name	IV	B	21		0	
348	Machine made matches	I	C	47		14.5	
2025	Machinery, components, parts and accessories (Capital goods)	I	B	25	a,c	5	
2068	Magnetic tapes for reproducing phenomena other than sound or image(IT Software of any media) (Information Technology products)	I	B	68	5(b)	5	
311	Magnifying glasses	I	C	10		14.5	
518	Magnolia-Fuscata Andr - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
2149	Maida	I	B	149		5	
2080	Maize products	I	B	80		5	
321	Make up articles	I	C	20		14.5	
701	Mamooty fork (Agricultural implements manually operated)	IV	B	1(i)	I (12)	0	
357	Man-hole cover used in connection with drainage and sewage disposables	I	C	56		14.5	
337	Marble boulders or lumps	I	C	36	v(a)	14.5	
337	Marble chips	I	C	36		14.5	
337	Marble dusts	I	C	36		14.5	
337	Marble floor tiles	I	C	36		14.5	
337	Marble slabs	I	C	36	v(b)	14.5	
337	Marble wall tiles	I	C	36		14.5	
345	Marine Engine , their spare parts	I	C	44		14.5	
2068	Marine radio communication equipment (Transmission apparatus other than apparatus for radio or T.V. broadcastings) (Information Technology products)	I	B	68	6(e)	5	
753	Masala powder or paste whether or not with oil or additives, sold without a brand name	IV	B	53		0	
802	Masala Powder with brand name (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11thJuly 2011) w.e.f. 12.7.11			2		5	
329	Massage apparatus (Electrical domestic and commercial appliances)	I	C	28		14.5	
2102	Master batches	I	B	102		5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
768	Masur or lentil sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	IV	B	68	4	0	
2097	Match wax	I	B	97		5	
827	Materials used for making footwear (By Notification No.II (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			iii		5	
514	Mathematical learning instruments By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			16		0	
737	Mathu (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	39	0	
761	Mats, (products of palm industry)	IV	B	61	i	0	
369	Measuring tapes	I	C	68	ii(b)	14.5	
754	Meat(other than branded, processed and packed items) ,	IV	B	54		0	
2104	Mechanical Flocculator (Water pollution control equipments)	I	B	104	(i)	5	
368	Mechanical timers	I	C	67		14.5	
329	Mechanical times (Electrical domestic and commercial appliances)	I	C	28		14.5	
304	Mechanical water coolers	I	C	3	ii	14.5	
2131	Medals (Sports goods)	I	B	131		5	
2081	Medical equipment / devices	I	B	81		5	
2081	Medical implant	I	B	81		5	
321	Medicated body powder and forms	I	C	20		14.5	
2044	Medicated ointments produced under drugs licence	I	B	44		5	
518	Melia Azadirachita (neem) barks,leaves,flowers- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			2		0	
2104	Mercury Analyser (Instrumentation)	I	B	104	(ii)	5	
2089	Metal powder including metal pastes of all types and grades other than those falling under the declared goods	I	B	89	ii	5	
2089	Metal scraps other than those falling under the declared goods	I	B	89	ii	5	
2071	Metallic jari yarn	I	B	71		5	
2071	Metallic plastic yarn	I	B	71		5	
2071	Metallic yarn	I	B	71		5	
369	Meter scales	I	C	68	ii(b)	14.5	
752	Methotrexate.inj (Life saving drugs)	IV	B	52	25	0	
752	Methotrexate.Tab (Life saving drugs)	IV	B	52	26	0	
302	Methyl alcohol	I	C	1		14.5	
369	Metric pouring measures	I	C	68	ii(b)	14.5	
755	Metti made of silver	IV	B	55		0	
2104	Micro filter (Water pollution control equipments)	I	B	104	(i)	5	
791	Micro nutrients	IV	B	17A	ii	0	
2068	Microphones (Information Technology products)	I	B	68	2(a)	5	
311	Microscopes	I	C	10		14.5	
2082	Milk food (Tinned, bottled or packed)	I	B	82		5	
2082	Milk powder	I	B	82		5	
2082	Milk products (Tinned, bottled or packed)	I	B	82		5	
776	Mill made hand kerchiefs	IV	B	76		0	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
2093	Minerals	I	B	93		5	
518	Minuspura Elangi (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) - w.e.f - 1.1.07			37		0	
349	Mirrors of all kinds	I	C	48		14.5	
2104	Mist eliminator (Air Pollution Control Equipments)	I	B	104	(iii)	5	
752	Mitomycin-C.Inj (Life saving drugs)	IV	B	52	18	0	
2083	Mixed PVC stabilizer	I	B	83		5	
329	Mixer (Electrical domestic and commercial appliances)	I	C	28		14.5	
768	Mochai saleby any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year (By Notification - G.O.Ms.No.79-23.3.07) w.e.f.23.3.07	IV	B	68	8	0	
361	Modifiers	I	C	60		14.5	
321	Moisturizers	I	C	20		14.5	
410	Molasses	II		10		30	
2026	Monoblock pump sets for water handling and parts thereof	I	B	26		5	
311	Monoculars	I	C	10		14.5	
737	Mookanam Kayiru Chains (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	21	0	
768	Moong or green gram sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	IV	B	68	3	0	
821	Mop made of cotton yarn (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			21		5	
350	Mopeds , components, spare pars and accessories thereof	I	C	49		14.5	
518	Morinda Citufoia- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			21		0	
830	Mosaic chips -(By Notification II (1) / CTR / 12 (R-23)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			ii		5	
337	Mosaic powder	I	C	36		14.5	
337	Mosaic tiles	I	C	36		14.5	
2027	Mosquito destroyers	I	B	27	iv	5	
2027	Mosquito nets of all kinds	I	B	27	iv	5	
768	Moth sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	IV	B	68	6	0	
350	Motor bodies built on chasis on motor vehicles , components, spare pars and accessories thereof	I	C	49		14.5	
350	Motor combinations , components, spare pars and accessories thereof	I	C	49		14.5	
350	Motor cycles , components, spare pars and accessories thereof	I	C	49		14.5	
350	Motor engines , components, spare pars and accessories thereof	I	C	49		14.5	
350	Motor scooters , components, spare pars and accessories thereof	I	C	49		14.5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
822	Motor vehicle on value addition without input tax credit (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			22		5	
350	Motor vehicle, components, spare parts and accessories thereof	I	C	49		14.5	
350	Motor vessels , components, spare parts and accessories thereof	I	C	49		14.5	
2104	Motor with reduction gear arrangements intended for clarifiers for liquid waste treatment (Water pollution control equipments)	I	B	104	(i)	5	
350	Motorettes , components, spare parts and accessories thereof	I	C	49		14.5	
815	Moulded idols (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			15		5	
2084	Moulded plastic footwear thereof other than those specified in the Fourth Schedule	I	B	84		5	
2025	Moulds (Capital goods)	I	B	25	d	5	
365	Mouth washers	I	C	64		14.5	
837	MP3 Players -(Information Technology Products) (By Notification -II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	-	-	6	-	5	
837	MP4 Players--(Information Technology Products) (By Notification -II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	-	-	6	-	5	
518	Mucuna Prurina - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			31		0	
518	Mulaippal vidhai - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
2068	Multimedia speakers (Information Technology products)	I	B	68	2(b)	5	
726	Municipal waste conversion devices for producing energy	IV	B	26		0	
2133	Murukku.	I	B	133		5	
520	Mustard - sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.43 dated 05.05.08 - w.e.f. 1.5.08)					0	
321	Nail polishers and varnishers	I	C	20		14.5	
2020	Nails	I	B	25		5	
758	Namakkati by religious institutions	IV	B	58		0	
2104	Nano filter (Water pollution control equipments)	I	B	104	(i)	5	
2085	Napa Slabs (rough flooring stones)	I	B	85		5	
2067	Naptha (Industrial Input)	I	B	67A	x	5	
2086	Napthalene balls	I	B	86		5	
2045	Napthols (dyes)	I	B	45	vi	5	
797	Narrow woven fabrics	IV	B	77A	6(vi)	0	
756	National flag	IV	B	56		0	
782	Nattuchakkrai	IV	B	48A		0	
351	Natural and synthetic drying oils	I	C	50	v	14.5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
103	Natural or cultured(precious stone) (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	
755	Neem oil cake	IV	B	55		0	
778	Neera	IV	B	78		0	
518	Nellap panai kizangu - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07					0	
518	Nellikai - Medicinal herbs and country drug(By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
518	Nelumbo Nucifera - Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			28		0	
737	Nembu (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	22	0	
752	Netfinavir (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV	B	52	30 (7)	0	
302	Neutral spirit	I	C	1		14.5	
752	Nevirapine (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV	B	52	30 (5)	0	
2087	Newars	I	B	87		5	
2096	Newsprint	I	B	96		5	
752	Nitroglycerine (Life saving drugs)	IV	B	52	6	0	
102	Noble metals (iridium, osmium, palladium, rhodium and ruthenium) and jewellery made of it	I	A	2		1	
2104	Noise Meter (Instrumentation)	I	B	104	(ii)	5	
340	Non electronic voltage stabilizers	I	C	39		14.5	
2090	Non mechanized boats used by fishermen	I	B	90		5	
351	Non refractory surfacing preparation for fecades	I	C	50	vi	14.5	
2088	Non-alcoholic beverages sold without a brand name	I	B	88		5	
2089	Non-ferrous metal and alloys	I	B	89	i	5	
2122	Non-ferrous metal scraps -others (other than those specified elsewhere in the Schedule)	I	B	122		5	
2122	Non-ferrous scraps (other than those specified elsewhere in the Schedule)	I	B	122		5	
757	Non-judicial stamp papers sold by Government Treasuries or vendors	IV	B	57		0	
828	Non-woven fabric and its product (By Notification No.II (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			iv		5	
2020	Nuts	I	B	20		5	
2045	Nylon dyes	I	B	45	vii	5	
2091	Oats	I	B	91		5	
351	Oil bound distempers	I	C	50	iii	14.5	
2145	Oil cake other than those specified in the Fourth Schedule	I	B	145		5	
766	Oil cakes sale by any dealer whose total turnover on the sales of these goods does not exceed rupees five crores per year	IV	B	66		0	
2032	Oil colours in cakes or in liquid forms and brushes used therein	I	B	32		5	
2041	Oil seeds - (Declared goods)	I	B	41		5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
2092	Oil seeds other than those specified in Section 14 of Central Sales Tax Act ,1956 (Central Act 74 of 1956)	I	B	92		5	
2104	Oil skimmer (Water pollution control equipments)	I	B	104	(i)	5	
2122	Old copper vessel whether worn out or beaten	I	B	122		5	
2122	Old stainless steel vessel whether worn out or beaten	I	B	122		5	
2122	Old brass vessel whether worn out or beaten	I	B	122		5	
737	Oothu kuzhal (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	32	0	
311	Opera glasses	I	C	10		14.5	
2068	Optical fibre and Optical fibre bundles, cables, other than those of mentioned in Sl.No.19 (Information Technology product)	I	B	68	20	5	
2068	Optical fibre cables made up of individually sheathed fibres, whetehr or not assembled with electric conductors or fitted with connectors (Information Technology products)	I	B	68	19	5	
2066	Optical fibres (Industrial cables)	I	B	66		5	
311	Optical lenses other than lenses for spectacles	I	C	10		14.5	
2045	Optical whitening agents	I	B	45	viii	5	
2093	Ores	I	B	93		5	
707	Organic manure	IV	B	7		0	
702	Orthotics (Aids for physically challenged persons)	IV	B	2	5	0	
518	Osxillum Savivum - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07					0	
754	Other aquatic products (other than branded, processed and packed items)	IV	B	54		0	
337	Other articles made of marbles	I	C	36		14.5	
365	Other Dentrifrices	I	C	64		14.5	
825	Other materials used for retreading tyres (By Notification No No. II (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			i		5	
312	Other mechanical explosives	I	C	11		14.5	
311	Other optical telescope	I	C	10		14.5	
2094	Other packing materials notified by the Government in this behalf	I	B	94		5	
2068	Other software on disc or on CD ROM (Information Technology products)	I	B	68	5© (i)	5	
2068	Other software on floppy disc or cartridge tape (Information Technology products)	I	B	68	5© (ii)	5	
2068	Other software on other media (Information Technology products)	I	B	68	5© (iii)	5	
2068	Other transmission apparatus other than apparatus for radio or T.V. broadcastings (Information Technology products)	I	B	68	6(h)	5	
2125	Other water vessels	I	B	125		5	
329	Ovens (Electrical domestic and commercial appliances)	I	C	28		14.5	
318	Over-head projectors	I	C	17		14.5	
777	Packaged tender coconut water (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	77		0	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
2104	Packed bed column / towers for effluent treatment (Water pollution control equipments)	I	B	104	(i)	5	
504	Packed drinking water sold in sealed refill cans and sachets By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			4		0	
755	Packed pickles weighing below 50 grams	IV	B	55		0	
2094	Packing cases	I	B	94		5	
2094	Packing materials	I	B	94		5	
2104	Paddles (Water pollution control equipments)	I	B	104	(i)	5	
719	Paddy	IV	B	19		0	
761	Paddy husk	IV	B	61	iv	0	
518	Paederia Foetida- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			25		0	
351	Paint brush -(Reduced to 5% -By Notification G.O.Ms.No.78 dated 11th July 2011 -w.e.f.12th July 2011)	I	C	50	vii	5	
351	Paint removers	I	C	50	vii	14.5	
351	Painters fillings	I	C	50	vi	14.5	
2032	Painting boxes and brushes used therein	I	B	32		5	
2032	Painting water colours and brushes used there in	I	B	32		5	
351	Paints not otherwise specified in this schedule	I	C	50	I	14.5	
2095	Palm fatty acid	I	B	95		5	
761	Palm jaggery	IV	B	61		0	
765	Palm oil sale by any dealer whose total turnover on sale of those goods does not exceed rupees five crores per year	IV	B	65		0	
525	Palmyra rafters used as beams in huts and small houses			iii		0	
761	Palmyrah fibres and stalks	IV	B	61	i	0	
789	Palmyrah sugar	IV	B	14(a)		0	
761	Palmyrah sugarcanday	IV	B	61		0	
414	Pan masala	II		13	(ii)	20	
758	Panchamirtam sold by any dealer (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	IV	B	58		0	
2082	Paneer	I	B	82		5	
759	Paper bags (whether printed or not) (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	59		0	
2096	Paper board	I	B	96		5	
2067	Paper cones and paper tubes (Industrial Input)	I	B	67A	aa	5	
759	Paper envelopes (whether printed or not) (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	59		0	
2096	Paper of all sorts	I	B	96		5	
836	Paper Pin (By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	-	-	5	-	5	
704	Pappad	IV	B	4		0	
2097	Paraffin wax of all grade standards other than food grade standard	I	B	97		5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
768	Parched gram made saleby any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	IV	B	68		0	
762	Parched paddy or rice coated with sugar or gur	IV	B	62		0	
762	Parched rice	IV	B	62		0	
357	Part and accessories of Sanitary equipments	I	C	56		14.5	
743	Partially machine made safety matches.	IV	B	43		0	
2104	Particle analyser (SO2, CO, Nox, Sox, hydrocarbons, chlorine, fluorine, etc.,) (Air Pollution Control Equipments)	I	B	104	(iii)	5	
354	Particle board	I	C	53		14.5	
325	Partitions made of any materials other than those specified in the schedule	I	C	24		14.5	
2068	Parts of Transmission apparatus other than apparatus for radio or T.V. broadcasting	I	B	68	6(i)	5	
314	Parts an accessories of Bulldozer,Dumpers,excavatores etc.,	I	C	13		14.5	
304	Parts an accessories ofWater cooler cum heater units	I	C	3	iv	14.5	
318	Parts and accessories - Cinematographic equipments	I	C	17		14.5	
328	Parts and accessories -Electric motor	I	C	27		14.5	
313	Parts and accessories excluding batteries, tyres,tubes and flaps of higher number of wheelers	I	C	12		14.5	
313	Parts and accessories excluding batteries, tyres,tubes and flaps of three wheelers	I	C	12		14.5	
313	Parts and accessories excluding batteries, tyres,tubes and flaps of two wheelers	I	C	12		14.5	
304	Parts and accessories of Refrigerators	I	C	3	iv	14.5	
304	Parts and accessories of Air Conditioner	I	C	3	iv	14.5	
304	Parts and accessories of Air Conditioner and Refrigerators	I	C	3	iv	14.5	
324	Parts and accessories of Diesel locomotive	I	C	23		14.5	
327	Parts and accessories of Duplicating machine,Photocopying machine etc	I	C	26		14.5	
333	Parts and accessories of Fax machines	I	C	32		14.5	
350	Parts and accessories of Motor vehicle,Motor cycle,Motor scooters etc	I	C	49		14.5	
363	Parts and accessories of Television	I	C	62		14.5	
368	Parts and accessories of Watches, clock etc	I	C	67		14.5	
742	Parts and fittings of Hand pumps	IV	B	42		0	
2067	Parts of footwear (including upper), reprocessed sole (Industrial Input)	I	B	67A	ab	5	
345	Parts of Oil Engine, Diesel engine etc	I	C	44		14.5	
2107	Paste - (processed Vegetables/fruits) (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	
731	Pasteurised milk	IV	B	31		0	
309	Pastries sold with brand name	I	C	8		14.5	
518	Patakam - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
2070	Patent	I	B	70		5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
737	Pathira kuradu (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	32	0	
814	Pavai vilakku (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			14		5	
316	Pavement blocks excluding cement jolleys, doors, window frames made of RCC and Rcc pipes	I	C	15		14.5	
103	Pearls (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	
767	Peas including broken, husk and dust thereof, by any dealer whose total turnover on their sales of these goods does not exceed rupees three hundred crores per year	IV	B	67		0	
2052	Peas Other than those specified in the Fourth Schedule	I	B	52		5	
767	Peas dhal including broken, husk and dust thereof, by any dealer whose total turnover on their sales of these goods does not exceed rupees three hundred crores per year	IV	B	67		0	
2052	Peas dhal Other than those specified in the Fourth Schedule	I	B	52		5	
506	Peas Flour By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 w.e.f -1.1.07			6		0	
781	Pencils	IV	B	81		0	
781	Pens, ballpoint pens, refills	IV	B	81		0	
752	Pentoxifyline (Life saving drugs)	IV	B	52	7	0	
521	Pepper powder- sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.33 dated 29.03.10 - w.e.f. 1.4.10)					0	
521	Pepper- sale by any dealer whose total turnover does not exceed rupees three hundred crores in a year (By Notification G.O.Ms.No.67 dated 21.05.09 w.e.f. 1.4.09)					0	
2098	Perambulators iand tyres, tubes and flaps used therewith	I	B	98		5	
321	Perfumes	I	C	20		14.5	
711	Periodicals including maps	IV	B	11		0	
2068	Permanent magnets and articles (Information Technology products)	I	B	68	28	5	
2104	Personal samplers (Air Pollution Control Equipments)	I	B	104	(iii)	5	
791	Pesticides and combinations thereof	IV	B	17A	ii	0	
406	Petrol with or without additives	II		6		27	
2099	Petromax lights	I	B	99		5	
2104	PH Meter and Recorder (Instrumentation)	I	B	104	(ii)	5	
2067	Phenol (Industrial Input)	I	B	67A	ac	5	
352	Photo albums	I	C	51		14.5	
352	Photo blocks	I	C	51		14.5	
327	Photo copying machines	I	C	26		14.5	
352	Photo frames	I	C	51		14.5	
352	Photo mounts	I	C	51		14.5	
352	Photographic cameras	I	C	51		14.5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
352	Photographic enlargers	I	C	51		14.5	
352	Photographic films	I	C	51		14.5	
352	Photographis lenses	I	C	51		14.5	
518	Phyllanthus Amarus - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			3		0	
518	Phyllanthus Maderas Patensls- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			4		0	
701	Pick axe (Agricultural implements manually operated)	IV	B	1(i)	I (10)	0	
2051	Pickles sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	
834	Pickles with brand name -(By Notification II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	-	-	2	-	5	
2067	Pigments including water pigment and leather finishes (Industrial Input)	I	B	67A	ad(i)	5	
799	Pile fabrics, including 'Long pile' fabrics and terry fabrics, knitted or crocheted.	IV	B	77A	8	0	
314	Pile layers	I	C	13		14.5	
2014	Pillow cover and other textile made - ups	I	B	14		5	
516	Pillow covers made from handlooms and Powerloom other than those made of mill made cloth - By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07			18		0	
2013	Pillows made of cotton or silk cotton	I	B	13		5	
518	Pipercubebalinn - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
2100	Pipes, tubes and its fittings of all varieties -others	I	B	100		5	
518	Pippra moolam - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
326	Pistha	I	C	25		14.5	
306	Pistols	I	C	5	i	14.5	
2104	Pitet tube (Air Pollution Control Equipments)	I	B	104	(iii)	5	
2101	Pizza bread	I	B	101		5	
364	Planks - other than those specified elsewhere in the schedule	I	C	63		14.5	
791	Plant nutrients	IV	B	17A	ii	0	
2025	Plant, components,parts and accessories (Capital goods)	I	B	25	a,c	5	
732	Plantain leaves	IV	B	32		0	
791	Plant-growth promoters	IV	B	17A	ii	0	
353	Plaster of paris	I	C	52		14.5	
2094	Plastic bags	I	B	94		5	
2045	Plastic dyes	I	B	45	ix	5	
351	Plastic emulsion paints	I	C	50	iii	14.5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
813	Plastic goods of all other than Doors, windows, frames, profiles, automobile, industrial and Sanitary items (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			13		5	
2102	Plastic granules	I	B	102		5	
832	Plastic Photo frames (By Notification II (1) / CTR / 12 (R-23)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			iv		5	
2102	Plastic powder	I	B	102		5	
2103	Plastic raw materials	I	B	103		5	
2102	Plastic scraps	I	B	102		5	
524	Plates - manufactured out of Areca palm leaf (BY Notification G.O.Ms.No.33 dated 29.03.10- w.e.f.1.4.10)			ii		0	
2039	Plates made of paper and plastic	I	B	39		5	
369	Platform scales parts and accessories and weights used therewith	I	C	68	ii(a)	14.5	
102	Platinum and jewellery made of it	i	A	2		1	
518	Plum Bago Zeylanica- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			13		0	
354	Plywood	I	C	53		14.5	
321	Polish removers	I	C	20		14.5	
337	Polished granite slabs including Tomb, monumnet and head stone	I	C	36	iii(b)	14.5	
2104	Pollution control equipments as notified by the Government	I	B	104	(i)	5	
2104	Pollution control equipments as notified by the Government -others	I	B	104		5	
2025	Pollution Control equipments, components, parts and accessories (Capital goods)	I	B	25	b,c	5	
2071	Polyester film yarn	I	B	71		5	
2094	Polythene and Hessian based paper	I	B	94		5	
2094	Polythene bags	I	B	94		5	
518	Pomogranite shell - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07					0	
737	Poori Palagai (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	39	0	
2051	Popcorn sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	
317	Porcelain ware articles	I	C	16		14.5	
2133	Pori Urundai (Exempted by Notification - GO. No. 107 - w.e.f.23.5.07)	I	B	133		0	
757	Postal items like envelope, post card, etc. sold by Government	IV	B	57		0	
733	Potatoes	IV	B	33		0	
754	Poultry	IV	B	54		0	
705	Poultry feed	IV	B	5		0	
355	Power factors of all kinds	I	C	54		14.5	
2140	Power tillers, attachments and parts	I	B	140	iii,iv	5	
758	Prasadam sold by any dealer (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	IV	B	58		0	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
754	Prawn (other than branded, processed and packed items)	IV	B	54		0	
728	Prawn / shrimp seeds	IV	B	28		0	
103	Precious stones - others (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	
420	Preparations containing chewing tobacco	II		13	(viii)	20	
798	Prepared painting canvas	IV	B	77A	7(i)	0	
2068	Prepared unrecorded media for sound recording (Information Technology products)	I	B	68	4	5	
2004	Pressure cookers / pans except utensils made of precious metals	I	B	4		5	
2104	Pressure filter (Water pollution control equipments)	I	B	104	(i)	5	
2104	Pressure gauges (Air Pollution Control Equipments)	I	B	104	(iii)	5	
321	Prickly heat powder	I	C	20		14.5	
2067	Primers of all kinds (Industrial Input)	I	B	67A	ad(iv)	5	
2068	Printed circuits (Information Technology products)	I	B	68	13	5	
2105	Printed material other than those specified in the Fourth Schedule.	I	B	105		5	
2106	Printing ink whether or not concentrated or solid, excluding toner and cartridges other than those specified in the Fourth Schedule	I	B	106		5	
2067	Printing rollers, reducers blanket wash / roller wash and retarders pre sensitized plate and thermal plate used in printing industry. (Industrial Input)	I	B	67A	ae	5	
2107	Processed vegetables (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	
2108	Processed fish	I	B	108		5	
2108	Processed poultry	I	B	108		5	
2107	Processed fruit (whether in sealed containers or otherwise), other than those specified in the Fourth Schedule	I	B	107		5	
2108	Processed meat	I	B	108		5	
2093	Products of lime	I	B	93		5	
760	Products of millets	IV	B	60		0	
362	Products of mixture of rubber	I	C	61		14.5	
761	Products of palm industry other than those listed in the First Schedule	IV	B	61	I	0	
318	Projectors	I	C	17		14.5	
702	Prosthetics (Aids for physically challenged persons)	IV	B	2	3	0	
762	Puffed rice	IV	B	62		0	
761	Pulichakeerai rope	IV	B	61	iii	0	
2109	Pulp of wood	I	B	109		5	
2109	Pulp of Bagasse	I	B	109		5	
2109	Pulp of bamboo	I	B	109		5	
2109	Pulp of paper	I	B	109		5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
768	Pulses and grams including broken, splits, flour, husk and dust thereof made from them sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	IV	B	68		0	
2110	Pulses and grams other than those specified elsewhere in the Schedule	I	B	110		5	
2026	Pump sets of 3 h.p. and 5 h.p.	I	B	26		5	
2098	Push chairs for babies (Perambulators)					5	
2067	PVC sheets - Plastic sheets (Industrial Input)	I	B	67A	z	5	
2100	PVC pipes	I	B	100		5	
2067	PVC resin and compound of all forms and kinds (Industrial Input)	I	B	67A	y	5	
752	Pyrazinamide.Tab	IV	B	52	12	0	
2025	Quality Control equipments, components,parts and accessories(Capital goods)	I	B	25	b,c	5	
2067	Quenching oil, mineral oils excluding crude oil (Industrial Input)	I	B	67A	w	5	
518	Quercus Infectoria oliv - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07					0	
2013	Quilts made of cotton or silk cotton	I	B	13		5	
2111	Quinine and its products	I	B	111		5	
2104	Racker arms (Water pollution control equipments)	I	B	104	(i)	5	
2104	Radial arms and accessories for trickling filters (Water pollution control equipments)	I	B	104	(i)	5	
2071	Radiant yarn	I	B	71		5	
2068	Radio Pagars (Information Technology products)	I	B	68	7(a)	5	
2068	Radio communication receivers - others (Information Technology products)	I	B	68	7©	5	
364	Rafters of any size or variety - other than those specified elsewhere in the schedule	I	C	63		14.5	
2112	Railway coaches and parts thereof	I	B	112		5	
2112	Railway engines and parts thereof	I	B	112		5	
2112	Railway wagons and parts thereof	I	B	112		5	
321	Ramachom oil	I	C	20		14.5	
737	Rat traps (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	37	0	
2149	Rava (sooji)	I	B	149		5	
2113	Raw Cashew	I	B	113		5	
2041	Raw Hides and skins	I	B	41		5	
2119	Raw rubber all grades and qualities	I	B	119		5	
773	Raw silk	IV	B	73		0	
2114	Raw silk a imported from abroad	I	B	114		5	
2114	Raw Silk yarn imported from abroad	I	B	114		5	
763	Raw wool	IV	B	63		0	
359	Razor blades	I	C	58		14.5	
359	Razor cartridge	I	C	58		14.5	
306	RDX	I	C	5	iii	14.5	
2045	Reactive dyes	I	B	45	x	5	
711	Reading books	IV	B	11		0	
2116	Ready to use flour pastes	I	B	116		5	
2115	Readymade garments	I	B	115		5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
749	Readymade garments and made-ups manufactured and sold by institutions affiliated to Khadi and Village Industries Board	IV	B	49	1	0	
2068	Recorded and Pre-recorded DVDs and CDs	I	B	68	5d	5	
302	Rectified Spirit	I	C	1		14.5	
2118	Red gravel	I	B	118		5	
2118	Red earth	I	B	118		5	
2025	Refactors (Capital goods)	I	B	25	e	5	
367	Refills for flasks	I	C	66		14.5	
765	Refined oils of all items 1 to (8) specified in the schedule by any dealer whose total turnover on sale of those goods does not exceed rupees five crores per year	IV	B	65	7	0	
765	Refined Palm oil by any dealer whose total turnover on sale of those goods does not exceed rupees five crores per year	IV	B	65	8	0	
2022	Refractory bricks (other than those specified in the Fourth Schedule) incl crog	I	B	22	a,d	5	
2025	Refractory materials (Capital goods)	I	B	25	e	5	
2022	Refractory monolithic incl. Crog	I	B	22	a,d	5	
304	Refrigerating applicanes and equipments of all kinds	I	C	3	ii	14.5	
304	Refrigeration plants	I	C	3	ii	14.5	
304	Refrigeratos	I	C	3	ii	14.5	
332	Regulators not specified elsewhere	I	C	31		14.5	
2117	Renewable energy devices and spare parts other than those specified in the Fourth Schedule.	I	B	117		5	
2070	REP licence.	I	B	70		5	
327	Reprographic copiers	I	C	26		14.5	
303	Resin	I	C	2		14.5	
351	Resin cements	I	C	50	vi	14.5	
2067	Resins, wood resin and ester gums (Industrial Input)	I	B	67A	af	5	
752	Retonavir (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV	B	52	30 (10)	0	
825	Retreading cushion (By Notification No. II (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			i		5	
2104	Reverse Osmosis filter (Water pollution control equipments)	I	B	104	(i)	5	
306	Revolvers	I	C	5	i	14.5	
765	Rice bran oil sale by any dealer whose total turnover on sale of those goods does not exceed rupees five crores per year	IV	B	65	6	0	
329	Rice cooker (Electrical domestic and commercial appliances)	I	C	28		14.5	
762	Rice flour	IV	B	62		0	
719	Rice including broken rice	IV	B	19		0	
752	Rifampicin.cap & Tab (Life saving drugs)	IV	B	52	9	0	
306	Rifles	I	C	5	i	14.5	
2118	River grit	I	B	118		5	
2118	River sand	I	B	118		5	
2020	Rivets	I	B	25		5	
791	Rodenticides and combinations thereof	IV	B	17A	ii	0	
319	Rolling shutters whether operated manually, mechancially and electrically and their parts	I	C	18		14.5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
327	Roneo machines	I	C	26		14.5	
304	Room Coolers	I	C	3	ii	14.5	
701	Rotary hoes (Agricultural implements manually operated)	IV	B	1(i)	I (5)	0	
2104	Rotary screen / comminutor (Stainless / detritor) (Water pollution control equipments)	I	B	104	(i)	5	
329	Roti maker (Electrical domestic and commercial appliances)	I	C	28		14.5	
825	Rubber solution used for retreading tyres (By Notification No. II (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			i		5	
2119	Rubber all grades and qualities	I	B	119		5	
764	Rubber balloons	IV	B	64		0	
836	Rubber band (By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	-	-	5	-	5	
764	Rubber play balls	IV	B	64		0	
784	Rubberised textile fabrics (By Notification G.O.Ms.No.36 dated 1.4.08 - w.e.f 1.4.08)	IV	B	64A		0	
103	Rubies (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	
757	Rupee note, when sold to the Reserve Bank of India	IV	B	57		0	
712	Rusk (branded or otherwise) (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	12		0	
360	Safe deposit lockers	I	C	59		14.5	
836	Safety pin (By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	-	-	5	-	5	
359	Safety razors	I	C	58		14.5	
2120	Sago of all kinds	I	B	120		5	
518	Salacia Reticulata - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			32		0	
2121	Sale of salt for industrial use by any dealer (Exempted by Notification – w.e.f.23.5.07 – G.O.Ms.No.90 dated 14.10.08)	I	B	121		5	
769	Salt (branded or otherwise) including iodized or vitaminised salt for human consumption	IV	B	69		0	
2104	Sampling train (for ambient / stack air quality monitoring) (Air Pollution Control Equipments)	I	B	104	(iii)	5	
356	Sandal wood	I	C	55		14.5	
357	Sanitary equipments and fittings of every description	I	C	56		14.5	
358	Sanitary napkins	I	C	57		14.5	
358	Sanitary towels	I	C	57		14.5	
732	Saplings	IV	B	32		0	
103	Sapphires (precious stone) (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	
518	Saraswathi leaves - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07					0	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
103	Sardonyx (precious stone) (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	
770	Saree falls	IV	B	70		0	
518	Sarja Rasam (Damarbatu) - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
518	Satavari - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
320	Savouries sold with brand name -Reduced to 5% (By Notification G.O.Ms.No.78 dated 11th July 2011-w.e.f. 12th July 2011)	I	C	19		5	
2051	Savouries sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	
2006	Scented nut	I	B	6		5	
421	Scented tobacco	II		13	(ix)	20	
321	Scents	I	C	20		14.5	
818	School bags (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			18		5	
839	Scissors -(By Notification - II (1) / CTR / 12 (R-29)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			4	ii	5	
2058	Scouring or cleaning powder other than branded	I	B	58	iii	5	
314	Scrappers	I	C	13		14.5	
2067	Scraps and wastes of all kinds (Industrial Input)	I	B	67A	ag	5	
2122	Scraps of lead (other than those specified elsewhere in the Schedule)	I	B	122		5	
2122	Scraps of brass (other than those specified elsewhere in the Schedule)	I	B	122		5	
2122	Scraps of lead alloys (other than those specified elsewhere in the Schedule)	I	B	122		5	
2122	Scraps of copper (other than those specified elsewhere in the Schedule)	I	B	122		5	
2122	Scraps of copper alloys (other than those specified elsewhere in the Schedule)	I	B	122		5	
2020	Screws	I	B	20		5	
706	Seashell (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	IV	B	6		0	
706	Seaweed (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	IV	B	6		0	
503	Seeds of all used for sowing purpose By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			3		0	
771	Seeds of all kinds other than oil seeds	IV	B	71		0	
2006	Seeval whether roasted or scented	I	B	6		5	
303	Self adhesive tapes	I	C	2		14.5	
772	Semen including frozen semen	IV	B	72		0	
351	Semi drying oils	I	C	50	v	14.5	
103	Semi precious stones (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	
518	Senna leaves, pods - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07					0	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
721	Separated milk without any brand name	IV	B	21		0	
752	Sequinavir (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV	B	52	30 (9)	0	
2123	Sewing machines, its parts and accessories	I	B	123		5	
2003	Sewing threads of all kinds whether natural or artificial but excluding surgical sewing thread	I	B	3	b	5	
337	Shahabad stone slabs	I	C	36	ii	14.5	
781	Sharpeners	IV	B	81		0	
329	Sharpners (Electrical domestic and commercial appliances)	I	C	28		14.5	
329	Shavers (Electrical domestic and commercial appliances)	I	C	28		14.5	
359	Shaving brush	I	C	58		14.5	
359	Shaving cream	I	C	58		14.5	
359	Shaving sets	I	C	58		14.5	
359	Shaving soap	I	C	58		14.5	
2067	Sheets, Circle, hoops, strips, bars, rounds, squares, flaps, coils and foils of non- ferrous metals (Industrial Input)	I	B	67A	ah	5	
2075	Shellac	I	B	75		5	
2124	Sherbet	I	B	124		5	
819	Shields (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			19		5	
2131	Shields and badges(sports goods)	I	B	131		5	
718	Shikakai sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV	B	18		0	
2052	Shikakai Other than those specified in the Fourth Schedule	I	B	52		5	
2052	Shikakai powder Other than those specified in the Fourth Schedule	I	B	52		5	
718	Shikakai powder sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV	B	18		0	
2125	Ships	I	B	125		5	
2094	Shooks	I	B	94		5	
701	Shovels (Agricultural implements manually operated)	IV	B	1(i)	I (6)	0	
355	Shunt capacitors of all kinds	I	C	54		14.5	
701	Sickles (Agricultural implements manually operated)	IV	B	1(i)	I (3)	0	
785	Siddha Medicine (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	72 A		0	
2068	Signal analysers (Information Technology products)	I	B	68	23 (c)	5	
2068	Signal Generators and Parts	I	B	68	18	5	
2067	Silicon carbide, silicone resin and silicone oil (Industrial Input)	I	B	67A	ai	5	
2126	Silk cotton seeds	I	B	126		5	
773	Silk worm laying cocoon	IV	B	73		0	
102	Silver and jewellery made of it and articles made of silver.	I	A	2		1	
702	Simple spectacles sold to Government for distribution at Government Free Eye Camps (Aids for physically challenged persons)	IV	B	2	2	0	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
750	Sindur	IV	B	50		0	
357	Sinks	I	C	56		14.5	
518	Siruthekkku - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
2082	Skimmed milk powder,(Tinned, bottled or packed)	I	B	82		5	
2119	Skimmed rubber all grades and qualities	I	B	119		5	
774	Slate	IV	B	74		0	
774	Slate pencils	IV	B	74		0	
701	Sledge Hammer (Agricultural implements manually operated)	IV	B	1(i)	I (16)	0	
2104	Smoke meter (Air Pollution Control Equipments)	I	B	104	(iii)	5	
417	Smoking mixtures for cigarettes	II		13	(v)	20	
417	Smoking mixtures for pipes	II		13	(v)	20	
321	Snow and cream	I	C	20		14.5	
422	Snuff of tobacco and preparations containing snuff	II		13	(x)	20	
2011	Sodium bi-chromate	I	B	11		5	
518	Solanum Indicum - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			24		0	
518	Solanum Melangeanum - Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			22		0	
518	Solanum Xanthocarpum- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			8		0	
310	Solar cells of all kinds parts and accessories thereof	I	C	9		14.5	
726	Solar cookers	IV	B	26		0	
2046	Soldering wires	I	B	46		5	
321	Solid colognes	I	C	20		14.5	
2128	Solvent oils other than organic solvent oil	I	B	128		5	
518	Somolocis Racemosa Roxb - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
318	Sound recording and reproducing equipments	I	C	17		14.5	
765	Soya oil sale by any dealer whose total turnover on sale of those goods does not exceed rupees five crores per year	IV	B	65	9	0	
701	Spades (Agricultural implements manually operated)	IV	B	1(i)	I (2)	0	
2129	Spectacles, parts and components thereof, contact lens and lens cleaner	I	B	129		5	
2104	Spectrophotometer (UV-VIS and VIS-IR Digital) (Instrumentation)	I	B	104	(ii)	5	
2068	Spectrum analysers (Information Technology products)	I	B	68	23 (b)	5	
2130	Spices of all varieties and forms other than those specified in the Fourth Schedule	I	B	130		5	
737	Spoons made of steel (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	23	0	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
2131	Sports goods including goods for indoor or outdoor games excluding apparel and footwear	I	B	131		5	
369	Spring balance parts and accessories and weights used therewith	I	C	68	ii(a)	14.5	
788	Sprinklers and drip irrigation equipments including their parts and accessories	IV	B	1	ii	0	
323	Stain busters	I	C	22		14.5	
323	Stain removers	I	C	22		14.5	
351	Stainers of all kinds	I	C	50	vii	14.5	
781	Stainless steel nibs	IV	B	81		0	
2067	Stampings (Industrial Input)	I	B	67A	aj	5	
351	Stand oil	I	C	50	v	14.5	
2097	Standard wax	I	B	97		5	
364	Standing trees - other than those specified elsewhere in the schedule	I	C	63		14.5	
325	Stands made of any materials other than those specified in the schedule	I	C	24		14.5	
836	Stapler pin (By Notification - II (1) / CTR / 12 (R-28)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11	-	-	5	-	5	
2120	Starch of all kinds	I	B	120		5	
752	Stavudine (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV	B	52	30 (3)	0	
775	Steam	IV	B	75		0	
369	Steel yards	I	C	68	ii(b)	14.5	
2068	Stepper motors of an output not exceeding 37.5W and Parts (Information Technology products)	I	B	68	25 (c), 26	5	
2068	Stepper motors of an output not exceeding 750W and parts(Information Technology products)	I	B	68	25 (d), 26	5	
776	Stitched handloom hand kerchiefs	IV	B	76		0	
518	Stone flower - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
317	Stoneware articles	I	C	16		14.5	
2022	Stoneware(other than those specified in the Fourth Schedule) incl.crog	I	B	22	c,d	5	
368	Stop watches	I	C	67		14.5	
2025	Storage tanks (Capital goods)	I	B	25	f	5	
518	Stramonium seeds - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07					0	
705	Straw	IV	B	5		0	
752	Streptomycin. Inj (Life saving drugs)	IV	B	52	8	0	
360	Strong boxes and doors	I	C	59		14.5	
360	Strong room or vault room	I	C	59		14.5	
518	Strycnosnux-Vomica- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			35		0	
2132	Student note books other than those specified in the Fourth Schedule	I	B	132		5	
755	Student Note Books manufactured out of paper purchased from Registered dealers liable to pay under this Act	IV	B	55		0	
361	Studio Backgrounds	I	C	60		14.5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
2026	Submersible pump sets for water handling and parts thereof	I	B	26		5	
701	Subsoil injector(Agricultural implements manually operated)	IV	B	1(i)	I (13)	0	
761	Sugar candy	IV	B	61		0	
411	Sugar not produced or manufactured in India	II		11		4	
412	Sugarcane	II		12			
2079	Sulphonate	I	B	79		5	
2079	Sulphonic Acid	I	B	79		5	
2045	Sulphur dyes	I	B	45	xiii	5	
351	Sulphurised linseed oil	I	C	50	v	14.5	
765	Sunflower oil sale by any dealer whose total turnover on sale of those goods does not exceed rupees five crores per year	IV	B	65	4	0	
346	Sunmica	I	C	45		14.5	
2067	Super enamelled copper wire (Industrial Input)	I	B	67A	ak	5	
702	Support sticks of all materials	IV	B	2	3	0	
2104	Surface aerators / floating aerators and accessories (Water pollution control equipments)	I	B	104	(i)	5	
369	Survey chains	I	C	68	ii(b)	14.5	
311	survey instruments	I	C	10		14.5	
2133	Sweets made of fried gram	I	B	133		5	
2133	Sweets made of gingelly	I	B	133		5	
2133	Sweets made of puffed rice	I	B	133		5	
2133	Sweets made of groundnuts	I	B	133		5	
2133	Sweets made of peas dhall					5	
320	Sweets of all kinds sold with brand name - Reduced to 5% - (By Notification G.O.Ms.No.78 dated 11th July 2011-w.e.f. 12th July 2011)	I	C	19		5	
2051	Sweets sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	
2131	Swings(Sports goods)	I	B	131		5	
2068	Switches, Connectors relays for upto 5 amps	I	B	68	14	5	
509	Synthetic Gems (By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) w.e.f. 1.1.07			11		0	
2104	Synthetic packing media for trickling filters (Water pollution control equipment)	I	B	104		5	
2119	Synthetic rubber all grades and qualities	I	B	119		5	
362	Synthetic rubber products	I	C	61		14.5	
2044	Syringes and dressings	I	B	44		5	
518	Syzgium Cuminy seed- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			15		0	
737	T.Thappal (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	24	0	
322	Table cutlery	I	C	21		14.5	
2042	Table mats made of jute	I	B	42		5	
321	Talcum powder	I	C	20		14.5	
718	Tamarind sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV	B	18		0	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
2134	Tamarind seed and powder	I	B	134		5	
755	Tamil Daily sheet calenders	IV	B	55		0	
752	Tamoxifan citrate.Tab (Life saving drugs)	IV	B	52	28	0	
2040	Tandem cycles, cycle combinations, parts and accessories including tyres, tubes and flaps used therewith,	I	B	40		5	
2135	Tanning materials of vegetable origin	I	B	135		5	
733	Tapioca	IV	B	33		0	
803	Tapioca chips (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			3		5	
2136	Tapioca flour	I	B	136		5	
761	Tapioca kappi	IV	B	61	ii	0	
761	Tapioca thippi	IV	B	61	ii	0	
803	Tapioca waste (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			3		5	
357	Taps	I	C	56		14.5	
2137	Tea	I	B	137		5	
2094	Tea chests	I	B	94		5	
2068	Telephone answering machines (Information Technology products)	I	B	68	3	5	
363	Television sets	I	C	62		14.5	
777	Tender coconut	IV	B	77		0	
797	Terry towelling and similar woven terry fabrics	IV	B	77A	6(ii)	0	
711	Text books	IV	B	11		0	
798	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books	IV	B	77A	7(i)	0	
823	Textile machinery and parts (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			23		5	
411	Textile not produced or manufactured in India.	II		11		4	
798	Textiles fabrics, impregnated, coated, covered or laminated with plastics	IV	B	77A	7(iii)	0	
755	Thali made of gold and used as symbol of wedlock without chain (By Notification G.O.Ms.No.36 dated 1.4.08 w.e.f 1.4.08)	IV	B	55	b	0	
510	Thanjavur Plates By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			12		0	
768	Thatta Payaru sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	IV	B	68	10	0	
761	Thatti, koodai, muram and other products made of bamboo or cane,	IV	B	61	i	0	
737	Thee idukki (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	32	0	
311	Theodolite	I	C	10		14.5	
367	Thermally insulated flasks	I	C	66		14.5	
367	Thermic jugs	I	C	66		14.5	
367	Thermoses	I	C	66		14.5	
518	Thippilli Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
761	Thonnai	IV	B	61	i	0	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
524	Thonnai manufactured out of Areca palm leaf (BY Notification G.O.Ms.No.33 dated 29.03.10- w.e.f.1.4.10)			ii		0	
701	Thopporai valayam (Agricultural implements animal drawn)	IV	B	1(i)	II (3)	0	
350	Three wheelers , components, spare pars and accessories thereof	I	C	49		14.5	
702	Three wheelers with or without motor used by physically handicapped person (Aids for physically challenged persons)	IV	B	2	3	0	
2140	Threshers, attachments and parts	I	B	140	iii,iv	5	
332	Thrister control power equipments	I	C	31		14.5	
518	Thulasi leaves - Medicinal herbs and country drug(By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07					0	
2104	Timber (Air Pollution Control Equipments)	I	B	104	(iii)	5	
364	Timber -other than those specified elsewhere in the schedule	I	C	63		14.5	
368	Time pieces (Whether or not in combinatiion with any other devices)	I	C	67		14.5	
368	Time- records	I	C	67		14.5	
368	Time registers	I	C	67		14.5	
368	Time switches	I	C	67		14.5	
2094	Tin containers	I	B	94		5	
367	Tins and receptacles to keep food or beverages or other articles, hot or cold	I	C	66		14.5	
423	Tobacco extracts and essence	II		13	(xi)	20	
413	Tobacco refuse	II		13	(i)	20	
778	Toddy	IV	B	78		0	
320	Toffee sold with brand name	I	C	19		14.5	
2051	Toffees sold without a brand name other than those specified in the Fourth Schedule.	I	B	51		5	
321	Toilet articles	I	C	20		14.5	
323	Toilet soaps (other than those specified else where in the schedule)	I	C	22		14.5	
365	Tongue cleaners	I	C	64		14.5	
2138	Tools	I	B	138		5	
2025	Tools, components,parts and accessories (Capital goods)	I	B	25	a,c	5	
365	Tooth brush	I	C	64		14.5	
365	Tooth paste	I	C	64		14.5	
365	Tooth powder (whether medicated or not)	I	C	64		14.5	
103	Topaz (precious stone) (whether they are sold loose or as forming part of any article or jewellery in which they are set)	I	A	3		1	
516	Towels made from handlooms and Powerloom other than those made of mill made cloth - By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			18		0	
2139	Toys excluding electronic toys	I	B	139		5	
798	Tracing cloth	IV	B	77A	7(i)	0	
2140	Tractors of all kinds (excluding crawler tractors), and articles (excluding batteries)	I	B	140	i	5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
518	Tragia Involcrata- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			10		0	
350	Trailers , components, spare pars and accessories thereof	I	C	49		14.5	
2140	Trailors of tractors of all kinds and attachments and parts	I	B	140	ii	5	
2141	Transformers	I	B	141		5	
2142	Transmission towers	I	B	142		5	
2142	Transmission wires	I	B	142		5	
2068	Transportable telephone(Transmission apparatus other than apparatus for radio or T.V. broadcastings) (Information Technology products)	I	B	68	6(d)	5	
825	Tread rubber (By Notification No. II (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			i		5	
2119	Tree lace all grades and qualities	I	B	119		5	
361	Tri reflectors	I	C	60		14.5	
518	Tribulus-Terratrusliun -Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07					0	
518	Trichosanthes Cucumerina - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07.			7		0	
2040	Tri-cycles including delivery tri-cycles cycle combinations, parts and accessories including tyres, tubes and flaps used therewith	I	B	40		5	
2131	Trophies (sports goods)	I	B	131		5	
306	Truncheons and ammunition used therewith	I	C	5	i	14.5	
2140	Ttransplanter , attachments and parts	I	B	140	iii,iv	5	
2104	Tube / plate separator (Water pollution control equipments)	I	B	104	(i)	5	
2025	Tubes,pipes and fittings thereof (capital goods)	I	B	25	g	5	
797	Tufted textile fabrics	IV	B	77A	6(ii)	0	
2039	Tumblers made of paper and plastic	I	B	39		5	
351	Tung oil	I	C	50	v	14.5	
768	Tur or arhur sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	IV	B	68	2	0	
2104	Turbidity Meter (Instrumentation)	I	B	104	(ii)	5	
2052	Turmeric Other than those specified in the Fourth Schedule	I	B	52		5	
718	Turmeric powder sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV	B	18		0	
718	Turmeric sold by any dealer whose total turnover in respect of this item does not exceed rupees three hundred crores in a year	IV	B	18		0	
2067	Turpentine Oil, bale oil and white oil (Industrial Input)	I	B	67A	ad(iii)	5	
798	Tyre cord fabric of high tenacity yarn of nylon or polyamides	IV	B	77A	7(ii)	0	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
798	Tyre cord fabric of high tenacity yarn of polyesters or viscose rayon	IV	B	77A	7(ii)	0	
313	Tyres, tubes and flaps ordinarily used for tractors	I	C	12		14.5	
366	Tyres, tubes and flaps other than those specified in the schedule	I	C	65		14.5	
313	Tyres, tubes and flaps ordinarily used for trailer of tractors	I	C	12		14.5	
2082	UHT milk.	I	B	82		5	
2143	Umbrellas of all kinds including beach and garden umbrellas and folding umbrellas and parts thereof	I	B	143		5	
801	unbranded coffee powder other than instant coffee(By Notification - G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			1		5	
826	Unbranded footwear with sale price more than rupees two hundred (By Notification Noll (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			ii		5	
806	Unbranded Ghee (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			5A		5	
812	Unbranded Steel furniture (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			12		5	
818	Unbranded travel bags (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			18		5	
755	UNICEF calendars	IV	B	55		0	
755	UNICEF Greeting cards	IV	B	55		0	
2068	Uninterrupted power supply, parts and accessories (Information Technology products)	I	B	68	27	5	
413	Unmanufactured tobacco	II		13	(i)	20	
768	Urad or black gram sale by any dealer whose turnover in respect of the goods in each item does not exceed rupees five hundred crores in a year	IV	B	68	5	0	
357	Urinals	I	C	56		14.5	
822	Used cars on value addition without input tax credit (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			22		5	
2004	Utensils of all other than those specified in the Fourth Schedule,	I	B	4		5	
329	Vaccum cleaner (Electrical domestic and commercial appliances)	I	C	28		14.5	
2104	Vacuum Filter (Water pollution control equipments)	I	B	104	(i)	5	
2104	Vacuum filter (Air Pollution Control Equipments)	I	B	104	(iii)	5	
367	Vacuum flasks of all kinds and descriptions, components and accessories thereof	I	C	66		14.5	
704	Vadam	IV	B	4		0	
2144	Vanaspati (Hydrogenated Vegetable Oil)	I	B	144		5	
737	Vandi Acchu (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	26	0	
737	Vandi Pattai (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	25	0	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
351	Varnishes	I	C	50	iv	14.5	
737	Vasakkal Brackets (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	27	0	
2045	Vat dyes	I	B	45	xii	5	
704	Vathal	IV	B	4		0	
354	Veeneer plywood	I	C	53		14.5	
2145	Vegetable oil other than those specified in the Fourth Schedule	I	B	145		5	
765	Vegetable oils sale by any dealer whose total turnover on sale of those goods does not exceed rupees five crores per year	IV	B	65		0	
2146	Vegetable vathal of all kinds sold under a brand name other than those specified in the Fourth Schedule	I	B	146		5	
518	Vempadapattai (hibiscus,Kasthuri turmeric and Kasini powders - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
329	Vending machines (Electrical domestic and commercial appliances)	I	C	28		14.5	
2067	Veneer sheets for plywood (Industrial Input)	I	B	67A	al	5	
325	Ventilators made of any materials other than those specified in the schedule	I	C	24		14.5	
360	Ventilators armoured or reinforced safes	I	C	59		14.5	
779	Vermicelli	IV	B	79		0	
758	Vibhuti sold by any dealer (Exempted By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	IV	B	58		0	
318	Video cameras	I	C	17		14.5	
518	Vilampazham - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
518	Vilvapazham- Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
752	Vinblastine sulphate.inj (Life saving drugs)	IV	B	52	23	0	
518	Vinca rosea (Nithya kalyani) leaves and roots - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
752	Vincristine.Inj (Life saving drugs)	IV	B	52	19	0	
518	Vitis Quadrangularis - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			30		0	
332	Voltage stabilisers not specified elsewhere	I	C	31		14.5	
332	Voltage stabilisers and regulators not specified elsewhere	I	C	31		14.5	
825	Vulcanizing rubber (By Notification No. II (1) / CTR / 12 (R-22)/2011 G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			i		5	
755	Waist cord made of silver	IV	B	55		0	
304	Walk - in- coolers	I	C	3	ii	14.5	
2068	Walkietalkie set(Transmission apparatus other than apparatus for radio or T.V. broadcastings) (Information Technology products)	I	B	68	6(a)	5	
360	Wall coffers	I	C	59		14.5	
2042	Wall hangings made of jute	I	B	42		5	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
326	Walnut	I	C	25		14.5	
357	Wash basin pedestal	I	C	56		14.5	
357	Wash basins	I	C	56		14.5	
2020	Washers	I	B	25		5	
329	Washing machines (Electrical domestic and commercial appliances)	I	C	28		14.5	
323	Washing soap (other than those specified else where in the schedule)	I	C	22		14.5	
2003	Waste of all types of yarn and sewing thread	I	B	3	c	5	
2122	Waste of paper board	I	B	122		5	
2122	Waste of wool (goats hair and similar fibrous growth on bodies of animal)	I	B	122		5	
2122	Waste of woolen yarn	I	B	122		5	
2096	Waste paper	I	B	96		5	
368	watch bands	I	C	67		14.5	
368	Watch bracelets	I	C	67		14.5	
368	Watch chains	I	C	67		14.5	
368	Watch straps	I	C	67		14.5	
368	Watches	I	C	67		14.5	
357	Water closet tanks	I	C	56		14.5	
304	Water cooler cum heater units	I	C	3	iii	14.5	
329	Water heater including immersion heater (Electrical domestic and commercial appliances)	I	C	28		14.5	
369	Water meters, parts and accessories thereof	I	C	68	I	14.5	
780	Water other than – Aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water and Water sold in sealer container	IV	B	80	I,ii	0	
2104	Water Pollution Testing Kits (Instrumentation)	I	B	104	(ii)	5	
329	Water purifier (Electrical domestic and commercial appliances)	I	C	28		14.5	
2067	Waxes of all kinds and forms (Industrial Input)	I	B	67A	am	5	
791	Weedicides and combinations thereof	IV	B	17A	ii	0	
369	Weigh bridges parts and accessories and weights used therewith	I	C	68	ii(a)	14.5	
369	weighing balances , parts and accessories and weights used thereof	I	C	68	ii(a)	14.5	
369	Weighing machines of all kinds parts and accessories and weights used therewith	I	C	68	ii(a)	14.5	
369	Weighing scales parts and accessories and weights used therewith	I	C	68	ii(a)	14.5	
2104	Weirs (Water pollution control equipments)	I	B	104	(i)	5	
2147	Wet dates	I	B	147		5	
810	Wet grinders (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			10		5	
701	Wet land weeder (Agricultural implements manually operated)	IV	B	1(i)	I (18)	0	
2104	Wet Scrubbers (Air Pollution Control Equipments)	I	B	104	(iii)	5	
351	Whale oil	I	C	50	v	14.5	
2148	Wheat (By Notification - G.O.Ms.No.79-23.3.07) w.e.f.1.1.07	I	B	148		2	
705	Wheat bran	IV	B	5		0	
2149	Wheat Flour	I	B	149		5	
755	Wheat sold through Public Distribution System	IV	B	55		0	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
702	Wheel Chairs (Aids for physically challenged persons)	IV	B	2	3	0	
315	White cement and their substitutes	I	C	14		14.5	
518	Wiathania somnifetra - Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) - w.e.f - 1.1.07					0	
2062	Wigs	I	B	62	ii	5	
2150	Windmill for water pumping and for generation of electricity	I	B	150		5	
811	Window frames made of R.C.C and R.C.C. pipes (without input tax credit on purchase of Cement) (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			11		5	
325	Windows made of any materials other than those specified in the schedule	I	C	24		14.5	
820	Wire links (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			20		5	
820	wire rod (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			20		5	
515	Wood covered lead pencils By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 w.e.f - 1.1.07			17		0	
2067	Wood Tar and wood tar oil (Industrial Input)	I	B	67A	an	5	
2094	wooden boxes	I	B	94		5	
2094	Wooden cable drums	I	B	94		5	
2094	Wooden crates	I	B	94		5	
2094	Wooden shavings	I	B	94		5	
518	Wood-fordia-Fruiticosa kura -Medicinal herbs and country drug (By Notification G.O. Ms.No.5 dated 1.1.07) -w.e.f - 1.1.07					0	
364	woods of all kinds - other than those specified elsewhere in the schedule	I	C	63		14.5	
2068	Word Processing machines, parts and accessories (Information Technology products)	I	B	68	1(a),24	5	
104	Worn-out or beaten jewellery	I	A	4		1	
795	Woven fabrics of artificial filament yarn	IV	B	77A	4(ii)	0	
796	Woven fabrics of artificial staple fibres	IV	B	77A	5(ii)	0	
793	Woven fabrics of carded wool excluding hair belting	IV	B	77A	2(i)	0	
793	Woven fabrics of combed wool excluding hair belting	IV	B	77A	2(ii)	0	
794	Woven fabrics of cotton.	IV	B	77A	(3)	0	
792	Woven fabrics of silk or of silk waste	IV	B	77A	(1)	0	
795	Woven fabrics of synthetic filament yarn	IV	B	77A	4(i)	0	
796	Woven fabrics of synthetic staple fibres	IV	B	77A	5(i)	0	
2041	Woven fabrics of wool (produced or manufactured in India)	I	B	41		5	
797	Woven pile fabrics	IV	B	77A	6(i)	0	
518	Wrightia Tinctoria - Medicinal herbs and country drug(By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			33		0	

VALUE ADDED TAX COMMODITY

COMMODITY CODE	DESCRIPTION_ OF_ GOODS	SCH	PART	ITEM NO	SUB ITEM NO	RATE OF TAX1	RATE OF TAX2
515	Writing ink including ink tablets By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07			17		0	
781	Writing instruments	IV	B	81		0	
515	Writing pencils By Notification No. II (1) / CTR / 30(a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07 -w.e.f - 1.1.07			17		0	
352	X- ray films	I	C	51		14.5	
2066	XLPE cables (Industrial cables).	I	B	66		5	
814	Yanai vilakku (By Notification No. II (1) / CTR / 12 (R-20)/2011- G.O.Ms.No.78 dated 11th July 2011) w.e.f. 12.7.11			14		5	
2003	Yarn of all types (other than those specified in the Fourth Schedule),	I	B	3	a	5	
2067	Yeast of all kinds and forms (Industrial Input)	I	B	67A	ao	5	
752	Zidovudine (Drugs used for the treatment of AIDS patients) (Life saving drugs)	IV	B	52	30 (1)	0	
737	Zinc bucket (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	34	0	
310	Zinc calots	I	C	9		14.5	
737	Zink milk can (Goods manufactured by village Blacksmith and Adisarakku items)	IV	B	37	33	0	
518	Zizphus Jujuba- Medicinal herbs and country drug (By Notification No.II (1) / CTR / 30 (a-2) / 2007 - G.O. Ms.No.79 dated 23.3.07) -w.e.f - 1.1.07			20		0	