



Sr No	Chapter	Nil
1	48(Paper and paperboard; articles of paper pulp, of paper or of paperboard)	1. Judicial, Non- judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government, Postal items, like envelope, Post card etc., sold by Government, rupee notes when sold to the Reserve Bank of India & Cheques, lose or in book form [4802,4817]
2	90(Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof)	1. Hearing aids [9021].
3	40(Rubber and articles thereof)	1. Condoms and contraceptives [4014]
4	30(Pharmaceutical products)	1. Human Blood and its components [3002]. 2. All types of contraceptives [3006]
5	11(Products of milling industry; malt; starches; inulin; wheat gluten)	1. Flour [1101,1102, 1105,1106] Aata, maida, besan etc. [other than those put up in unit container and bearing a registered brand name]. 2. 1101 Wheat or meslin flour. 3. 1102 CerealfLOURS other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc. 4. 1103 Cereal groats, meal and pellets, other than those put up in unit container and bearing a registered brand name. 5. 1105 Flour, of potatoes. 6. 1106 Flour, of the dried leguminous vegetables of heading 0713 (pulses) of sago or of roots or tubers of heading
6	14(Vegetable plaiting materials; vegetable products, not elsewhere specified or included)	1. Betel leaves [14049040]
7	31(Fertilisers)	1. Organic manure, other than put up in unit containers and bearing a brand name.
8	4(Dairy produce; birds eggs; natural honey; edible products of animal origin, not elsewhere specified)	1. Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk [0401] 2. Eggs Birds eggs, in shell, fresh, preserved or cooked [0407] 3. Curd [0403,0406], 4. Lassi [0403], 5. Butter milk [0403] 6. Chena or paneer [0406], other than put up in unit containers and bearing a registered brand name. 7. 0409 Natural honey, other than put up in unit container and bearing a registered brand name.
9	96(Miscellaneous manufactured articles)	1. Slate pencils [9609] and chalk sticks. 2. Slates [9610 0000]
10	33(Essential oils and resinoids, perfumery, cosmetic or toilet preparations)	1. Kumkum, Bindi, Sindur, Alta [3304]
11	98(Project imports, laboratory chemicals, passengers baggage, personal importation, ship stores)	9803 - Passenger baggage
12	70(Glass and glassware)	1. Bangles (except those made from precious metals) [7018]
13	82(Tools, implements, cutlery, spoons and forks of base metal; parts thereof of base metal)	1. Agricultural implements manually operated or animal driven [8201] 2. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry [8201].
14	19(Preparations of cereals, flour, starch or milk; pastrycooks products)	1. Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khi, parched paddy or rice coated with sugar or gur, commonly known as Murki [1904] 2. Pappad, by whatever name it is known, except when served for consumption [1905]



15	44(Wood and articles of wood, wood charcoal)	1. Firewood or fuel wood [4401] 2. Wood charcoal (including shell or nut charcoal), whether or not agglomerated [4402]
16	13(Lac; gums, resins and other vegetable saps and extracts)	1. Lac and Shellac [1301]
17	88(Aircraft; spacecraft and parts thereof)	1. Spacecraft (including satellites) and suborbital and spacecraft launch vehicles [8802 60 00] 2. 8803 - Parts of goods of heading 8801
18	17(Sugar and sugar confectionery)	1. Cane jaggery (gur) [1701]
19	22(Beverages, spirit and vinegar)	1. Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container] [2201] 2. Non-alcoholic Toddy, Neera [2201] 3. Tendercoconut water put up in unit container and bearing a registered brand name [2202 90 90]
20	69(Ceramic products)	1. Earthen pot and clay lamps [6912 00 40]
21	21(Miscellaneous edible preparations)	1. Prasadam [2106] supplied by religious places like temples, mosques, churches, gurudwaras, dargahs,
22	39(Plastics and articles thereof)	1. Plastic bangles
23	5(Products of animal origin, not elsewhere specified or included)	1. Human hair, unworked, whether or not washed or scoured; waste of human hair [0501] 2. Semenincluding frozen semen [0511]
24	38(Miscellaneous chemical products)	1. Municipal waste, sewage sludge, clinical waste
25	1(Live animals)	All goods other than live horses [0101 Live asses, mules and hinnies 0102 Live bovine animals 0103 Live swine0104 Live sheep and goats0105 Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.0106 Other live animal such as Mammals, Birds, Insects]
26	2 (Meat and edible meat offal)	All goods other than in frozen state and put up in unit containers. [0201 Meat of bovine animals, fresh and chilled. 0203 Meat of swine, fresh or chilled. 0204 Meat of sheep or goats, fresh or chilled. 0205 Meat of horses, asses, mules or hinnies, fresh or chilled. 0206 Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh or chilled. 0207 Meat and edible offal, of the poultry of heading 0105, fresh or chilled.0208 Other meat and edible meat offal, fresh or chilled.0209 Pig fat, free of lean meat, and
27	3(Fish, crustaceans, molluscs & other aquatic invertebrates)	1. Fish seeds, prawn / shrimp seeds whether or notprocessed, cured or in frozen state2. All goods,other than processed, cured or in frozen state1. 0301Live fish. 2. 0302Fish, freshor chilled, excluding fish fillets and other fish meat of heading 0304 3. 0304Fish fillets and other fish meat (whether or not minced), fresh or chilled. 4. 0306Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water, chilled. 5. 0307 Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled. 6. 0308 Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
28	6(Live trees and other plants; bulbs, roots and the like; cutflowers and ornamental foliage)	1. All goods



29	7(Edible vegetables, roots and tubers)	<p>Fresh vegetables, roots and tubers other than those in frozen or preserved state</p> <ol style="list-style-type: none"> 1. 0701 Potatoes, fresh orchilled. 2. 0702 Tomatoes, fresh orchilled. 3. 0703 Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh orchilled. 4. 0704 Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. 5. 0705 Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled. 6. 0706 Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled. 7. 0707 Cucumbers and gherkins, fresh orchilled. 8. 0708 Leguminous vegetables, shelled or unshelled, fresh orchilled. 9. 0709 Other vegetables, fresh orchilled. 10. 0712 Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. 11. 0713 Dried leguminous vegetables, shelled, whether or not skinned or split. 12. 0714 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh orchilled; sago pith.
30	8(Edible fruit and nuts; peel of citrus fruit or melons)	<p>Fresh fruits other than in frozen state or preserved</p> <ol style="list-style-type: none"> 1. 0801 Coconuts, fresh or dried, whether or not shelled or peeled. 2. 0802 Other nuts, fresh such as Almonds, Hazelnuts or filberts (<i>Corylus spp.</i>), walnuts, Chestnuts (<i>Castanea spp.</i>), Pistachios, Macadamia nuts, Kola nuts (<i>Cola spp.</i>), Areca nuts. 3. 0803 Bananas, including plantains, fresh or dried 4. 0804 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh. 5. 0805 Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (<i>Citrus limon</i>, <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>, <i>Citrus latifolia</i>), fresh. 6. 0806 Grapes, fresh 7. 0807 Melons (including watermelons) and papaws (papayas), fresh. 8. 0808 Apples, pears and quinces, fresh. 9. 0809 Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. 10. 0810 Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus <i>vaccinium</i>, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
31	9(Coffee, tea, mate and spices) Mate a bitter infusion of the leaves of a South American shrub.	<ol style="list-style-type: none"> 1. All goods of seed quality 2. 0901 Coffee beans, not roasted. 3. Unprocessed green leaves of tea [0902], 4. Fresh ginger [09101110] and fresh turmeric [09103010] other than in processed form
32	10(Cereals)	<p>All goods [other than those put up in unit container and bearing a registered brand name].</p> <ol style="list-style-type: none"> 1. 1001 Wheat and meslin 2. 1002 Rye 3. 1003 Barley 4. 1004 Oats 5. 1005 Maize (corn) 6. 1006 Rice 7. 1007 Grain sorghum 8. 1008 Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi]



33	12(Oil seeds and oleaginous fruits, miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder)	<p>All goods of seed quality</p> <ol style="list-style-type: none"> 1. 1201 Soya beans, whether or not broken. 2. 1202 Ground- nuts, notroasted or otherwise cooked, whether or not shelled or broken. 3. 1204 Linseed, whether or not broken. 4. 1205 Rape or colza seeds, whether or not broken. 5. 1206Sunflower seeds, whether or not broken. 6. 1207 Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken. 7. 1209Seeds, fruit and spores, of a kind used for sowing. 8. Hop cones, fresh [1210]. 9. Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled [1211]. 10. Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled [1212]. 11. Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets [1213] 12. Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and
34	23(Residues and waste from the food industries; prepared animal fodder)	1. Aquatic feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [2302, 2304, 2305, 2306, , 2309]
35	92(Musical instruments; parts and accessories of such articles)	1. Indigenous handmade musical instruments
36	49(Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans)	1. Printedbooks, including Braille books [4901] and newspaper, periodicals & journals [4902], maps, atlas, chart & globe [4905][4902Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.4905 Maps and hydrographic or similar charts of all kinds, including atlases, wall
37	25(Salt; sulphur; earths and stone; plastering materials, lime and cement)	1. Common salt, by whatever name it is known, including iodized and other fortified salts, sendhanamak [rocksalt], kala namak [250100 10]
38	84(Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof)	1. Handloom