

**Andhra Pradesh Value Added Tax (Second Amendment) Act,
2006**

34 of 2006

[17 September 2006]

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AN ACT FURTHER TO AMEND THE ANDHRA PRADESH VALUE
ADDED TAX ACT, 2005

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Fifty-seventh Year of the Republic of India as follows:

1. Short title extent and commencement :-

(1) This Act may be called the Andhra Pradesh Value Added Tax (Second Amendment) Act, 2006. ,

(2) It extends to the whole of the State of Andhra Pradesh.

(3) (i) sections 2, 3 and 4 shall be deemed to have come into force with effect on and from the 1st April, 2005;

(ii) item (iii) of sub-section (3) of section 5 shall be deemed to

have come into force with effect on and from the 1st December, 2005;

(iii) item (vi) of sub-section (3) of section 5 shall be deemed to have come into force with effect on and from the 18th April, 2006;

(iv) item (iv) of sub-section (3) and items (ii) and (iii) of sub-section (4) of section 5 shall be deemed to have come into force with effect on and from the 1st May, 2006;

(v) item (v) of sub-section (3) of section 5 shall be deemed to have come into force with effect on and from the 1st June, 2006;

(vi) item (i) of sub-section (4) of section 5 shall be deemed to have come into force with effect on and from the 10th June, 2006;

(vii) sub-sections (1) and (2), items (i), (ii), (vii), (viii) of sub-section (3) of section 5 shall be deemed to have come into force with effect on and from the 1st July, 2006.

2. Amendment of section 3 Act 5 of 2005 :-

In the Andhra Pradesh Value Added Tax, Act, 2005 (herein after referred to as the principal Act), in section 3,

(i) in sub-section (1), for the words "District Judge Grade-I", the words "District Judge Super TimeScale/ District Judge Selection Grade" shall be substituted;

(ii) in sub-section (3), for the words "District Judge Grade-I", the words "District Judge Super TimeScale/ District Judge Selection Grade" shall be substituted;

(iii) after sub-section (5), the following sub-section shall be added namely.-

"(6) (a) The functions of the Appellate Tribunal may be exercised,

(i) by a Bench consisting of all the members of the Appellate Tribunal; or

(ii) by a Bench consisting of two members constituted by the Chairman; or

(iii) by a Bench consisting of the Chairman and another member as constituted by the Chairman; or

(iv) by a Bench consisting of the other two members in case the Chairman is absent or on leave or transfer or in case of the office of the Chairman is vacant otherwise; or

(v) by a single member of the Appellate Tribunal constituted by the Chairman in cases where the turnover does not exceed rupees five lakhs:

Explanation:- The single member referred to in item

(v) above may be either the Chairman himself or any other member.

(b) where an appeal or application is heard by all the three members of the Appellate Tribunal, and the members are divided in opinion, on any point or points such point or points shall be decided in accordance with the opinion of the majority;

(c) where an appeal or application is heard by a Bench consisting of two members whether it consists of the Chairman or not, and the members are divided in opinion, on any point or points, such point or points shall be referred to the Appellate Tribunal consisting of all the three members;

(d) if any case which comes up before a single member (who is not

the Chairman) or a Bench (of which the Chairman is not a member) involves a question of law, such single member or Bench may in his or its discretion, reserve such case for decision by a Bench of which the Chairman shall be a member."

3. Amendment of section 13 :-

In the principal Act, in sub-section (2) (a) of section 13, for the words "on the stock held in the State", the words "on the stock held in any form in the State" shall be substituted.

4. Amendment section 38 :-

In the principal Act, after sub-section (7) of section of 38, the following sub-section shall be added, namely.-

"(8) The Government may, by notification provide for grant of refund earlier than the period stipulated in this section, of any excess credit available, after adjusting the tax payable under the Act or any tax payable under the provisions of Central Sales Tax Act, 1956 in respect of any Value Added Tax dealer or any category of Value Added Tax dealers."

5. Amendments to Schedules :-

In the principal Act.-

(I) in Schedule-1,

(i) for serial No. 24 and the entries relating thereto, the following shall be substituted, namely,

"24. Meat, flesh of poultry, fish including dry fish, prawns, lobsters, crabs, shrimps and other sea food except when they are sold in frozen state or in a sealed container; Eggs, live stock and animal hair.";

(ii) in the entry against serial No.30, the words "other than raw silk imported from outside the country" shall be added at the end.

(2) in Schedule-II, after serial No.3, the following new serial No. and the entry relating thereto shall be added, namely,

"4. Goods or products specifically marked with brand "A.P. Girijan Co-operative Corporation Limited.".

(3) in Schedule-IV,

(i) in the entry against serial No.13, for the word "Bicycles", the words "Bicycles, E. Bikes" shall be substituted;

(ii) in the entry against serial No.95, after the words "Rubber Seed", the words "sale of used cooking oil to the bio-diesel manufacturers" shall be added at the end;

(iii) after serial No.98, the following new serial No. and the entries relating thereto shall be added, namely,
"99. All Handicrafts";

(iv) after serial No.99, the following serial No. and the entries relating thereto shall be added,
"100. Industrial inputs that is to say,-

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Sl. No.	Heading No.	Sub-Heading No.	Description of goods
(1)	(2)	(3)	(4)
1	1501 to 1505		Animal (including fish) fats and oils, crude, refined or purified.
2	1506		Other animal fats and oils and their fractions whether or not refined, but not chemically modified.
3	1521 and 1522		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured; degreas;

			residues resulting from the treatment of fatty substances or animal or vegetable waxes.
4	1518		Animal or vegetable fats boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified; inedible mixtures or preparations of fats and oils of this chapter.
5	1702		Liquid glucose (non medicinal), Dextrose syrup.
6		2207.20	Denatured ethyl alcohol of any strength.
7.	2503		Sulphur of all kinds other than sublimed sulphur, precipitated sulphur and colloidal sulphur.
7A.	2511		Natural barium sulphate (barites); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816.
8	2602		Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
9	2603		Copper ores and concentrates
10	2604		Nickel ores and concentrates.
11	2605		Cobalt ores and concentrates.
12	2606		Aluminium ores and concentrates.
13	2607		Lead ores and concentrates.
14	2608		Zinc ores and concentrates
15	2609		Tin ores and concentrates
16	2610		Chromium ores and concentrates
17	2611		Tungsten ores and concentrates
18	2612		Uranium or Thorium ores and concentrates.
19	2613		Molybdenum ores and concentrates
20	2614		Titanium ores and concentrates
21	2615		Niobium, tantalum, vanadium or zirconium ores and concentrates.
22	2616		Precious metals ores and concentrates
23	2617		Other ores and concentrates
24	2618		Granulated slag (slag sand) from the manufacture of iron and steel.
25	2619		Ground granulated blast-furnace slag (GGBS)
26		2706	Tar distilled from coal, from lignite or from peat and other mineral tars whether or not dehydrated or partially distilled, including reconstituted tars.
27		2707	Oil and other products of the distillation of high temperature coal tar constituents exceeds that of the non-aromatic constituents.
28		2707.20.00	Toluene
29		2707.30.00	Xylene

30		2707.40.00	Naphthalene
31		2707.60.00	Phenols 32 2707.91.00 Creosote Oils]
32	2801		Fluorine, Chlorine, bromine and iodine
34	2802		Sulphur, sublimed or precipitated; colloidal sulphur
35	2803		Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)
36	2804		Hydrogen, rare gases other non metals excluding medicinal grade oxygen
37	2805		Alkali or alkaline-earth metals, rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.
38	2806		Hydrogen Chloride (hydrochloric acid): chlorosulphuric acid
39	2807		sulphuric acid and anhydrides thereof; Oleum
40	2808		Nitric acid; sulphonitric acids
41	2809		Diphosphorus pentaxoxide; phosphoric acid and polyphosphoric acids.
42	2810		Oxides of boron; boric acids
43	2812		Halides and halide oxides of nonmetals
44	2813		Sulphides of non-metals; commercial phosphorus trisulphide
45	2814		Ammonia, anhydrous or in aqueous solution.
46	2815		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.
47	2816		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium
48	2817		Zinc oxide, zinc peroxide
49		2818.30.00	Aluminium hydroxide
50	2819		Chromium oxides and hydroxides
51	2820		Manganese oxides
52		2821.10	Iron oxides and hydroxides
53	2822		Cobalt oxides and hydroxides, commercial cobalt oxides
54	2823		Titanium oxide
55	2825		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides
56	2826		Fluorides, fluorosilicates, fluoroaluminates and other complex fluorine salts.
57	2827		Chlorides, chloride oxides and chloride hydroxides, bromides and bromide oxides; iodides and iodide oxides
58	2828		Hypochlorites, commercial calcium hypochlorites;

			chlorites; hypobromites
59	2829		Chlorates and perchlorates; bromates and Perbromates; Iodates and periodates.
60	2830		Sulphides; Polysulphides
61	2831		Dithionites and sulfoxylates
62	2832		Sulphites; thiosulphates
63		2833	Sulphates, alums, peroxo-sulphates (persulphates)
64.		2833.33.00	Basic chromium sulphate]
65	2834		Nitrites; nitrates
66	2835		Phosphinates (hypophosphites), phosphonates (phosphates); phosphates and polyphosphates
67	2836		Carbonates; peroxacarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbamate.
68	2837		Cyanides, cyanide oxides and complex cyanides
69	2838		Fulminates, cyanates and thiocyanates
70	2840		Borates, peroxoborates (perborates)
71	2841		Sodium bichromate
72		2841.30	Sodium dichromate
73		2841.50	Potassium dichromate
74	2844		Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.
75	2845		Isotopes other than those of heading No. 28.44; compounds, inorganic or organic of such isotopes, whether or not chemically defined .
76	2846		Compounds inorganic or organic, of rare earth metals, of yttrium or of scandium or of mixtures of these metals.
77	2847		Hydrogen peroxide
78	2848		Phosphides, whether or not chemically defined, excluding ferrophosphorus.
79	2849		20 Silicon carbide
80		2849.10.00	Calcium carbides.
81	2850		Hydrides, nitrites, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49
82	2902		Cyclic hydrocarbons
83	2903		Halogenated derivatives of Hydrocarbons
84	2904		sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.
85	2905		Acyclic alcohols and their halogenated.

			they are alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
86	2906		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
87	2907		Phenols; Pheno-Alcohols
88	2908		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.
89	2909		Ethers, ether-alcohols, etherphenols, ether-alcoholphenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated derivatives.
90	2910		Epoxides, epoxyalcohols, exoxyphenols and exoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives.
91	2911		Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives.
92	2912		aldehydes whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.
93	2913		Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.
94		2914.11.00	Acetone
95	2915		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
96	2916		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
97	2917		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives.
98	2918		Carboxylic acids with additional
			oxygen function and their anhydrides,
			halides, peroxides and peroxyacids;
			their halogenated, sulphonated,
			nitrated or nitrosated derivatives.
99.	2919		Phosphoric esters and their salts,
			including lactophosphates; their salts;
			their halogenated, sulphonated,
			nitrated or nitrosated derivatives.
100.	2920		Esters of other inorganic acids

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			(excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.
101.	2921		Amine-function compounds
102.	2922		Oxygen-function amino-compounds
103.	2923		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids
104.	2924		Carboxamide-function compounds; amide-function compounds of carbonic acid.
105.	2925		Carboxamide-function compound (including saccharin and its salts) and imine-function compounds.
106.	2926		Nitrile-function compounds
107.	2927		Diazo-, Azo- or azoxy-compounds
108,	2928		Organic derivatives of hydrazine or of hydroxylamine.
109.	2930		Organo-sulphur compounds
110.	2931		Other organo organic compounds.
111.	2932		Heterocyclic compounds with oxygen heteroatom(s) only.
112.	2933		Heterocyclic compounds with nitrogen heteroatom(s) only.
113.	2934		Nucleic acids and their salts; other heterocyclic compounds.
114.	2935		Sulphonamides
115.	2938		Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.
116.	2939		Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
117.	2942		Other organic compounds.
118.	3201		Tanning extracts of vegetable origin, tannins and their salts, ethers, esters and other derivatives excluding catechu or gambiar.
119.	3202		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning excluding catechu or gambiar.
120.	3203		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined;

			preparations based on colouring matter or vegetable or animal origin as specified in Note 2 to this Chapter excluding catechu or gambiar.
121.	3204		Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 2 to this Chapter; synthetic organic products of a kind used as fluroscent brightening agents or as luminophores, whether or not chemi-cally defined excluding catechu or gambiar.
122.	3205		Colour lakes; preparations based on colour lakes as specified in Note 2 to this chapter.
123.		3206.10	Pigments
124.		3206.50.00	Inorganic products of kind used as luminophores.
125.			3206.90 Master batches
126.			3207.10 Prepared pigments
127			3207.40.00 Glass frit and other glass, in the form of powder, granules or flakes.
128.			3207.10.90 Other
129.	3211		Prepared driers
130.	3212		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form of a kind used in the manufacture of paints (including anamels); stamping foils; dyes and other colouring matter put up in forms (for example, bales, tablets and the like) or small packings (for example, sachets or bottles of liquid) of a kind used for domestic or laboratory purposes.
131.		3215.10	Printing ink whether or not concentrated or solid.
132.	3501		Casein, caseinates and other casein derivates, casein glues.
133.	3507		Enzymes, prepared enzymes not elsewhere specified or included.
134.		3707.00	Chemical preparations for photo-graphic uses (other than varnishes, glues, adhesives, and similar prepara-tions).
135.	3801		Artificial graphite; colloidal or semicolloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.
136.	3802		Activated carbon, activated natural mineral products; animal black, including spent animal black.
137.	3804		Residual lyes from the manufacture of wood pulp, whether or not concentrated, m desugared or chemi-cally treated, including lignin sulphonates,

			but excluding tall oil of heading No. 38.03.
138.	3806		Rosin and resin acids and derivatives thereof; rosin spirit and rosin oils; rosin gums.
139.	3807		Wood tar; wood tar oils; wood, creosote; wood naphtha; vegetable pitch; brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch.
140.		3808.10	Insecticides, fungicides, herbicides, weedicides and pesticides of technical grade.
141.	3809		Finishing agents, dye carriers to accelerate the dyeing of fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries not elsewhere specified or included.
142.	3812		Prepared rubber accelerators, compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics.
143.	3814		Reducers and blanket wash/roller wash
			used in the printing industry.
144.	3815		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.
145.	3817		Mixed alkyl benzenes and mixed alkylnaphthalenes, other than those of heading No. 2707 or 2902.
146.	3818		Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.
147.	3823		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.
148.		3824.90	Retarders used in printing industry.
149.	3901		Polymers of ethylene in primary forms.
150.	3902		Polymers of propylene or of other olefins, in primary forms.

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151.	3903		Polymers of styrene, in primary forms.
152.	3904		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.
153.	3905		Polymers of vinyl acetate or of other vinyl esters in primary forms, other vinyl polymers in primary forms.
154.	3906		Acrylic polymers in primary forms.

			polymer in primary forms.
155.	3907		Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.
156.	3908		Polyamides in primary forms.
157.	3909		Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms.
158.	3910		Silicones in primary forms.
159.	3911		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included in primary forms.
160.	3912		Cellulose and its chemical derivatives, and cellulose ethers, not elsewhere specified or included in primary forms.
161.	3913		Natural polymers (for example, algenic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included in primary forms.
162.	3914		Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13 in primary forms.
163.	3919		Self adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls.
164.	3920		Other plates, sheets, film, foil and strip of plastics, non-cellular whether lacquered or metallised or laminated, supported or similarly combined with other materials or not.
165.	3923		Articles for the conveyance or packing of goods, of plastics, stoppers, lids, caps and other closures, of plastics but not including - (a) insulated wares (b) bags of the type which are used for packing of goods at the time of sale for the convenience of the customer including carry bags.
166.	4001		Natural rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.
167.	4002		Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 4001 with any product of this heading, in primary forms or in plates, sheets or strip.
168.	4003		Reclaimed rubber in primary forms or in plates, sheets or strip.
169.	4005		Compounded rubber, unvulcanised in primary forms or in plates, sheets or strip other than the forms and articles of unvulcanised rubber described in heading No. 4006.
170.	4701		Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials.
171.	4819		Cartons (including flattened or folded cartons), boxes (including flattened or folded boxes) cases, bags and other

			packing containers of paper, paper-board whether in assembled or unassembled condition.
172.	4821		Paper printed labels and paper board-printed labels.
173.	4823		Paper self adhesive tape and printed wrappers used for packing.
174.		6305.10	Sacks and bags of a kind used for packing of goods, for jute or of other textile based fibres of heading No. 5303.
175.	7010		Carboys, bottles, Jars, phials of glass of a kind, used for the packing goods; stoppers, lids and other closures of glass.
176.	7019		Glass fibers (including glass wool and glass filaments) and articles thereof (for example yarn, woven fabrics) whether or not impregnated, coated, covered or laminated with plastics or varnish.
177.	7202		Ferro alloys
178.		7607.20	Aseptic packaging aluminum foil of thickness less than 0.2 mm and backed by paper and LDPE.
179.	8309		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal.

Note:-

(1) The Headings or sub-headings, as the case may be, listed under column Nos. (2) & (3) above are the HSN Codes under the Central Excise Tariff Act, 1985 (5 of 1986).

(2) The Rules for the interpretation of the provisions of the Central Excise Tariff Act, 1985 read with the Explanatory Notes as updated from time to time published by the Customs Co-operation Council, Brussels apply for the interpretation of this notification.

(3) Where any commodities are described against any heading or, as the case may be, sub-heading, and the aforesaid description is different in any manner from the corresponding description in the Central Excise Tariff Act, 1985, then only those commodities described as aforesaid will be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff will not be covered by the scope of this notification.

(4) Subject to Note 2, for the purpose of any entry contained in this notification, where the description against any heading or, as the case may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff, then all the commodities covered for purposes of the said tariff under that heading or sub-heading will be covered by the scope of this notification.

(5) Where the description against any heading or sub-heading is shown as "other", then the interpretation as provided in Note 2 shall apply.

(6) The Sub-entries 28, 29, 30, 31, 32 and 64 appearing in Col. NO. (1) and the corresponding entries in Col. Nos. 2 and 3 thereof shall be omitted.

(v) in Serial No. 100, after sub-entry 179, the following shall be added, namely,

(vi) after serial No. 100, and above the Note-1, the following new serial number and the entry relating thereto shall be added, namely,

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Sl. No.	Heading No.	Sub-Heading No.	Description of goods
180.	.	1301.20.00	Gum Arabic
181.		1520.00.00	Glycerol crude, Glycerol Waters and
			Glycerol lyes.
182.	2508		Clay including fire clay, fine china clay and ball clay
183.	2504		Natural Graphite
184.	2513		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat treated.
185.	2620		Ash and residues (other than from the manufacture of iron & steel), containing arsenic, metals or their compounds.
186.	2621		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.
187.	2708		Pitch and pitch coke, obtained from coal tar or from other mineral tars.
188.		2711.14.00	Butylene
189.		2712.20	Paraffin wax containing by weight less than 0.75% of oil; Normal paraffin; not being micro crystalline petroleum wax.
190.	2811		Other inorganic acids and other inorganic oxygen compounds of non-metals.
191.	2839		silicates, commercial alkali, metal silicates
192.		2901.21.00	Ethylene
193.		2901.22.00	Propylene
194.		2901.29.10	Acetylene, in dissolved condition
195.		2901.29.20	Heptene
196.	2929		Compounds with other nitrogen functions.
197.	3301		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils, in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.
198.	3302		When sold in packs of 20ml or, as the case may be, more or in packs of 20 gms. or more, the following; Mixtures of odoriferous substances, mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances of a

			kind used for the manufacture of beverages.
199.	3404		Artificial waxes and prepared waxes.
200.	3502		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.
201.	3503		Gelatin [including gelatin in rectangular (including square) sheets, whether or not surface worked or coloured] and gelatin derivatives.
202.	3504		Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.
203.	3505		Dextrins and other modified starches (for example, pregelatinised or esterified starches);
204.	3824		Prepared binders for foundry moulds or cores; Retarders used in the printing industry.
205.	3915		Waste, parings and scrap of plastics
206.	3916		Monofilament of which any cross sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface worked but not otherwise worked, of plastics.
207.	3926		Plastic fabrics of the type used for making plastic woven sacks and plastic woven sacks.
208.	4004		Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained there from.
209.		4008.11.10	Plates, sheets and strip of microcellular rubber.
210.		4008.19.10	Blocks of micro cellular, rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined for footwear.
211.		4008.21.10	Plates, sheets and strip of microcellular rubber used in the manufacture of soles, heels or soles and heels com-ined for footwear.
212.		4008.29.20	Blocks of micro cellular, rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined for footwear
213.	4503		Corks and stoppers of natural cork.
214.	4707		Recovered (waste & scrap) paper or paper board.
215.	5310		Sacking fabrics, Hessian fabrics, jute canvas.
216.	5607		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.
217.	5609		Coir string
218.	6805		Natural or artificial abrasive powder or grain on a

			base of textile material, of paper or paper board or of other materials, whether or not cut to shape or sewn or otherwise made up.
219.		6903.90.00	Refractory monolithic
220.	7001		Cullet and other waste and scrap of glass in the mass
221.	7017		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated
222.	7310		Tin plate containers
223.			Castings of all metals,
		7325.10.00	(i) of non-malleable cast iron
		7325.99.10	(ii) of Iron
		7325.99.20	(iii) of alloy steel
		7325.99.30	(iv) of stainless steel
		7325.91.00	(v) grinding balls and similar articles for mills
		7326.11.00	(vi) grinding balls and similar articles for mill.
		7326.90.00	(vii) grinding media balls and cylpebs
		7419.91.00	(viii) of copper
			(ix) of other metals
224.		8507.20.00	Valve Regulated Lead Acid batteries.
225.	8546		Electrical insulators of any material
226.	8547		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purpose of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material.
227.	8548		Waste and scrap of primary cells, primary batteries and electric accumulators, spent primary cells, spent primary batteries and spent electric accumulators.
228.	9032		Regulator for LPG cylinders and other cylinders containing compressed gases or compressed liquids
229.		9602.00.30	Gelatin capsules empty
230.		9606.21.00	Buttons of plastics
231.	9607		Slide fasteners and parts thereof;

(vi) after serial No. 101, and above the Note-1, the following serial number and the entry relating thereto shall be added, namely,-
"101. Liquified petroleum gas for domestic use";

(vii) after serial No. 101, and above the Note-1, the following serial Nos. and the entries relating thereto shall be added namely, -"102. Machinery of all kinds that is to say, -

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Sl. No.	Heading No.	Sub-Heading No.	Description of commodity
(1)	(2)	(3)	(4)
1	8401		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation
2			Machinery, plant or laboratory equipment, whether or not, electrically heated (excluding furnaces, ovens, and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurizing, steaming, drying, evaporating, vapourising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes instantaneous or storage water heaters non-electric.
		8419.11	(a) instantaneous gas water heaters
		8419.20	(b) medical, surgical or laboratory sterilizers.
		8419.31.00	(c) dryers for agricultural products
		8419.32.00	(d) dryers for wood, paper pulp or paper board
		8419.40	(e) distilling or rectifying plant
		8419.50	(f) heat exchange units
		8419.60.00	(g) machinery for liquefying air or other gas.
		8419.81	(h) machinery for making hot drinks or for cooking or heating food
		8419.89.50	(i) pasturizers
		8419.89.80	(j) vacuum-vapour plant for deposition of metals
		8419.90	(k) parts
3		8420	Calendaring or other rolling machines other than for metals or glass, and cylinders therefor
4			Centrifuges, including centrifugal dryers
		8421.11.00 8421.12.00 8421.99.00	(a) cream separators (b) cloth dryers (c) parts
5		8422.20.00	Machinery for cleaning or drying bottles or other

			containers
6		8422.30.00	Machinery for filling, closing, ceiling or labelling bottles, canes, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similary containers; machinery for aerating machinery.
7		8422.40.00	Other packing or wrapping machinery (including heat-shrink wrapping machinery)
8		8422.90	Parts of machinery of heading 8422
9		8424.30.00	Steam or sand blasting machines and similar jet projecting machines
10		8424.90.00	Parts of machinery of sub-heading 8424.30.00.
11	8437		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm type machinery
12		8438.30.10	Sugar manufacturing machinery,
13		8438.90.10	Parts of sugar manufacturing machinery
14		8438.80.40	Tea leaf rolling or cutting machine
15	8439		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paper board.
16	8441		Other machinery for making up paper pulp, paper or paper board, including cutting machines of all kinds
17	8442		Machinery, apparatus and equipment for type founding or type setting, for preparing or making printing blocks, plates, cylinders and other printing components, blocks, plates, cylinders and lithographic stones, prepared for printing purposes (planed, grained or polished)
18	8443		Printing machinery used for printing by means of the printing type, block, plates, cylinders and other printing components; inkjet printing machines, machines for uses ancillary to printing.
19	8444		Machines for extruding, drawing, texturing or cutting man-made textile materials
20	8445		Machines for preparing textile fibres, spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447.
21	8446		Weaving machines (looms)
22	8447		Knitting machines, stich bonding machines and machines for making gimped yarn, tulle, lace,

			embroidery, trimmings, braid or net and machines for tufting
23	8448		Auxillary machinery for use with machines of heading 8444, 8445, 8446, or 8447 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)
24	8453		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or leather, other than sewing machines
25	8454		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries
26	8455		Metal rolling mills and rolls therefor
27	8457		Machining centers, unit construction machines 9 single station and multi-station transfer machines for working metal
28	8458		Lathes (including turning centers) for removing metal
29	8459		Machines-tools (including way-type unit head machines), drilling, boring, milling, treading or tapping by removing, metal other than lathes.
30	8460		Machine tools for deburring, sharpening grinding, honing, lapping, polishing, or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461.
31	8461		Machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting off and other machine tools working by removing metal, or cermets, not elsewhere specified or included.
32	8462		Machine tools (including presses) for working metal by forging, hammering or die-stamping machines tools (including presses) for working metal by bending, straightening, flattening, shearing, punching or notching, presses for working metal or metal carbides, not specified above.
33	8463		Other machine tools for working metal, or cermets, without removing material
34		8464.10.10	Granite cutting machines or equipments
35		8464.20.00	Grinding or polishing machine
36	8465		Machine tools (including machines for nailing,

			stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials
37	8466		Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening die heads, dividing heads and other special attachments for machine tools; tool holders for any type of tool, for working in the hand
38	8468		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting other than those of heading 8515, gas operated surface tempering machines and appliances
39	8474		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.
40	8477		Machinery for working rubber or plastics or for the manufacture of products from these materials not elsewhere specified
41	8478		Machinery for preparing or making up tobacco, not specified or included elsewhere in the chapter 84
42	8479		Machines and mechanical appliances having individual functions, not specified or included elsewhere
43	8480		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metals (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.
44	8485		Machinery parts not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in chapter 84.
45	8514		Furnaces and boilers of all types including fluidized bed boilers and ignifluid boilers and boilers using agricultural waste as fuel but not including boilers using municipal waste only as fuel
46		8543.30.00	Machines and apparatus for electro plating, electrolysis or electrophoresis
47	8803		Parts or items of heading 8801 or 8802
48	9024		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, woods, textiles, paper, plastic) .

49			Machinery for photography
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103. Tools and Instruments that is to say,-

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Sl. No.	Heading No.	Description of goods
(1)	(2)	(3)
1	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)
2	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.
3	8204	Hand operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.
4	8205	Hand tools (including glaziers diamonds), not elsewhere specified or included; below lamps; vices; clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand-or pedal-operated grinding wheels with frame works
5	8206	Tools of two or more of the headings 8202 to 8205 put-up in sets for retail sale
6	8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving,), including dies for drawing or extruding metal, and rock drilling or earth boring tools
7	8208	Knives and cutting blades, for machines or for mechanical appliances
8	8209	Plates, sticks, tips and the like for tools, unmounted of cermets
9	8210	Hand-operated mechanical appliances, weighing 10 kg. Or less, used in the preparation, conditioning or serving of Food or Drink
10	8213	Scissors, tailors shears and similar shears, and blades therefor
	8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultra sonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes
11	8467	Tools for working in the hand. pneumatic. hydraulic or with

11	9013	Tools for working in the hand, pneumatically, hydraulically or with self-contained electric or non-electric motor
12	9014	Direction finding compasses; other navigational instruments and appliances
13	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders
14	9016	Balances of a sensitivity of 5 cg or better, with or without weights
15	9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, retractors, drawing sets, slide rules, disc calculators); instruments for measuring length for use in the hand (for example, measuring rods and tapes, micrometers, calipers), not specified or included elsewhere in this Chapter
16	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus, ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
17	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
18	9022	alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, x-ray tubes and other e-ray generators, high tension generators control panels, and desks, screens, examination or treatment tables or chairs and the like
19	9025	Hydro meters and similar floating instruments, thermometers, pyrometers, barometers, hygro meters and psycho meters, recording or not and any combination of these instruments
20	9026	Instruments and apparatus measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gages, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032.
21	9027	Instruments and apparatus for physical or chemical analysis (for example, polarymeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound, or like (including exposure meters); micro tomes
22	9029	Revolution counters, production counters, taxi meters, milometer, pedometers and the like: speed indicators and tacho meters, other than those of heading 9014 or 9015; stroboscopes;
23	9030	Oscilloscopes, spectrum analyzers and other instruments and

23	9028	Microscopes, spectrum analyzers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028: of instruments and apparatus for measuring or detecting alpha, beta, gamma, x-ray, cosmic or other ionizing radiation.
24	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors
25	9032	Automatic regulating or controlling instruments and apparatus.

104. Bolts, Nuts threaded or tapped and screws of base metal or alloys thereof including bolt ends, screws, studs, screw studding, self tapped screws, screw hooks and screw rings.

105. All hardware of base metal or alloys and other hardware items like locks, woven wire nettings, mesh, cloth sleeves, and chain link of all metals.

106. Biomass briquettes

107. Processed meat, poultry, fish, processed or preserved vegetables and fruits, including fruit jams jelly, pickle, fruits squash, paste, fruit drink and fruit juice whether in sealed container or otherwise.

108. Katha

109. Wet dates

110. Cups, plates and glasses made of paper

111. Medical equipments / devices and implants

112. Papad.

113. Optical goods that is to say

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Sl. No.	Heading No.	Sub-Heading No.	Description of goods
		9004.90	Spectacles and goggles
		9004.10.00	Sun Glasses Spectacle glasses or lenses
		9001.40	(i) of glass
		9001.50.00	(ii) of other material
	9003		Frames and mountings for spectacles, goggles or the like and parts thereof 9001.30 Contact lenses Lense cleaning liquid
		9002.19.00	Intra ocular lens";

(viii) after serial No. 113, and above the Note-1, the following explanation shall be added, namely,

Explanation - I : The goods mentioned at entry 57 shall be other than those described in column (3) of first Schedule to the Additional duties of Excise (Goods of special Importance), Act, 1957.

(4) In Schedule-VI,

(i) in the column of rate of tax, for the entries against item Nos. 2,3,4 and 5, for the numbers "34%, 34%, 34% and 23%", the numbers "33%, 33%, 33%, and

22.25%" shall respectively be substituted;

(ii) In the column of description against item No. 5 for the words "Diesel Oil", the words "All kinds of Diesel Oils including C-9" shall be substituted;

(iii) In the note under the explanation-IV, after item (J), the following shall be added, namely, "(k) Shell India Marketing Private Limited.".