

Value Added Tax Act, 2003

Schedule 1 - First Schedule

FIRST SCHEDULE	
(Goods exempted from tax under Section 5)	
Serial Number	Description of Goods
1	2
1.	Petrol including special boiling spirit.
2.	Diesel.
3.	Aviation turbine fuel.
4.	Sugar cane.
5.	Lottery tickets.
6.	Agricultural implements manually operated or animal driven.
7.	Aids and implements used by handicapped persons.
8.	Animal feed and feed supplements, namely, processed commodity sold as poultry feed, cattle feed, prawn feed, shrimp feed and feed supplements and mineral mixture concentrates, intended for use as
9.	Betel leaves.
10.	Books, Periodicals and journals.
11.	Charakha, Ambar Charaka, handloom fabrics and Gandhi Topi.
12.	Charcoal and firewood.
13.	Coarse grains and their flour excluding paddy, rice and wheat and their flour.
14.	Condoms and contraceptives.
15.	Cotton and silk yarn in hank.
16.	Curd and butter milk.

17.	Earthen Pots.
18.	Electrical energy.
19.	Fish seeds, Prawn seeds, Shrimp seeds, fishing nets and twine, country made non-mechanised boats, purse-seiners and gill netters, but excluding trawlers and other mechanized boats.
20.	Fresh milk and pasteurised milk
21.	Fresh plants, saplings, fresh flowers, plantain leaves, patravali (dinner leaves) and their products.
22.	Fresh Vegetables & fresh fruits.
23.	Garlic, ginger, green chillies, onions, potatoes, sweet potatoes, tapioca and their seeds.
24.	Glass bangles.
25.	Hay (green or dry).
26.	Human blood and blood plasma.
27.	Kumkum, bindi and sindhur.
28.	Meat including flesh of poultry, fish, prawns, shrimps and lobsters, except when sold in sealed containers; poultry, but excluding horses; animal hair including raw wool.
29.	National flag.
30.	Organic manure, Compost manure, fish manure and poultry manure.
31.	Non-judicial stamp paper sold by the Government Treasuries and authorized vendors; postal items including greeting cards and stamps sold by the Government; rupee note when sold to the Reserve Bank in book form.
32.	Semen including frozen semen.
33.	Silkworm eggs, silkworm pupae, silkworm cocoons and raw silk including raw silk yarn, but excluding raw silk outside the country.
34.	Slates, slate pencils and chalk crayons.
35.	Tender coconuts.
36.	Toddy, Neera and Arrack
37.	Unprocessed salt.
38.	Water other than-
(i)	aerated, mineral, distilled , medicinal , ionic , battery and de-mineralised water; and
(ii)	water sold in sealed container.
39.	Liquor including Beer, Fenny, Liqueur and Wine
40.	Rectified spirit.

