



**GOVERNMENT OF ANDHRA PRADESH  
COMMERCIAL TAXES DEPARTMENT**

Chief Commissioner of State Tax  
AP :: Vijayawada

**CIRCULAR**

**CCT Ref. Enft./E3/99/2017**

**Dated. 24.11.2017**

Sub: Andhra Pradesh Goods and Services Tax Act, 2017 – Transporters/owner of the conveyance – Documents to be accompanied with the Goods vehicle – Certain instructions – issuance – Regarding.

Ref: 1. G.O.Ms.No.309, Rev. (CT-II), Dept. dated. 24.07.2017.  
2. G.O.Ms.No.446, Rev. (CT-II), Dept. dated. 03.10.2017.

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In accordance with the provisions in Section 68 read with Rule 138 of the Andhra Pradesh Goods and Services Tax Act, 2017, all the transporters/owner of the conveyances [Vehicles] shall carry the following documents, while transporting the goods:-

1. Tax invoice [or] Bill of Supply [or] Delivery Challan and
2. e - waybill in “FORM GST e-waybill\_1”, if the value of the consignment is exceeding Rs. 50,000 [excluding tax].

This e-waybill shall be enclosed in all situations viz., all interstate purchases/imports by way of Advance e-waybill [or] interstate supplies [or] supplies made within the State of Andhra Pradesh.

However, e - waybill is not necessary for transporting of goods, which are exempted under the Act. The latest list of exempted commodities may be accessed through the Commercial Taxes website i.e., <http://www.apct.gov.in>. However, the list, as on today, is hereby appended for ready reference [See Annexure].

Hence, the transporter/owner of the conveyance should accept the goods for transport, only when the owner of the goods provides them the above documents. If the transporter/owner of the conveyance agrees to transport the goods which are not covered by the above documents, prescribed, it will be construed that such transporter/ owner of the conveyance is transporting the goods with an intention to aid and abet the evasion of tax on the part of the owners of the goods. In such circumstances, the transporters/owner of the conveyance is liable for action under Section 130 of the APGST Act, 2017 and, as a consequence, their conveyance /vehicle is liable for confiscation, independently in addition to the action to be taken against the owner of the goods.

Therefore, all the transporter shall invariably insist on the handing over by the owner of the goods, of all the documents, required to be carried by him at the time of transport of goods.

Sd/-

**Chief Commissioner,**  
State Tax, Andhra Pradesh.

To

All Goods Transporters in the State[ through JCs].  
Copy to All Senior officers.  
Copy to All Joint Commissioners [ST] in the State.  
Copy to All Dy. Commissioners [ST] in the State.  
Copy to All Asst. Commissioners [ST] in the State.

## ANNEXURE

| S. No. | Chapter / Heading / Sub- heading / Tariff item                               | Description of Goods   | SGST Rate |
|--------|--|--|-----------|
| (1)    | (2)  | (3)  |           |
| 1.     | 0101   | Live asses, mules and hinnies  | Nil       |
| 2.     | 0102   | Live bovine animals  | Nil       |
| 3.     | 0103   | Live swine   | Nil       |
| 4.     | 0104   | Live sheep and goats   | Nil       |
| 5.     | 0105   | Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.  | Nil       |
| 6.     | 0106   | Other live animal such as Mammals, Birds, Insects  | Nil       |
| 7.     | 0201   | Meat of bovine animals, fresh and chilled.   | Nil       |
| 8.     | 0203,<br>0204,<br>0205,<br>0206,<br>0207,<br>0208,<br>0209                   | All goods, fresh or chilled<br>( <i>meat of the animals mentioned in the relevant chapter</i> )<br>1. <i>Meat of swine</i><br>2. <i>Meat of sheep or goats,</i><br>3. <i>Meat of horses, asses, mules or hinnies,</i><br>4. <i>Edible offal of bovine animals, swine, sheep, goats,</i><br><i>horses, asses, mules or hinnies</i><br>5. <i>Meat and edible offal, of the poultry of heading 0105</i><br>6. <i>Other meat and edible meat offal</i><br>7. <i>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted</i> | Nil       |
| 9.     | 0202,<br>0203,<br>0204,<br>0205,<br>0206,<br>0207,<br>0208,<br>0209,<br>0210 | All goods [other than fresh or chilled] other than those put up in unit container and, -<br>(a) bearing a registered brand name; or<br>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I ]  | Nil       |
| 10.    |  | Omitted  |           |
| 11.    |  | Omitted  |           |
| 12.    |  | Omitted  |           |
| 13.    |  | Omitted  |           |
| 14.    |  | Omitted  |           |
| 15.    |  | Omitted  |           |
| 16.    |  | Omitted  |           |
| 17.    |  | Omitted  |           |

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|-----|---|---|-----|
| 18. | 3   | Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]  | Nil |
| 19. | 0301  | Live fish.  | Nil |
| 20. | 0302  | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304  | Nil |
| 21. | 0304,<br>0306,<br>0307,0308                       | All goods, fresh or chilled<br>(Fish fillets and other fish meat, Crustaceans, Molluscs, Aquatic invertebrates)   | Nil |
| 22. | 0303,<br>0304,<br>0305,<br>0306,<br>0307,<br>0308 | All goods [other than fresh or chilled] and other than those put up in unit container and, -<br>(a) bearing a registered brand name; or<br>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I ] | Nil |
| 23. | Omitted   |   |     |
| 24. | Omitted   |   |     |
| 25. | 0401  | 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  | Nil |
| 26. | 0403  | Curd; Lassi; Butter milk  | Nil |
| 27. | 0406  | Chena or paneer, other than those put up in unit container and,-<br>(a) bearing a registered brand name; or<br>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]                               | Nil |
| 28. | 0407  | Birds' eggs, in shell, fresh, preserved or cooked   | Nil |
| 29. | 0409  | Natural honey, other than those put up in unit container and,-(a) bearing a registered brand name; or(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]   | Nil |

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|------|--------|---|-----|
| 30.  | 0501   | Human hair, un worked, whether or not washed or scoured; waste of human hair  | Nil |
| 30A  | 0504   | All goods, fresh or chilled<br><i>(Guts, bladders and stomachs of animals (other than fish))</i>  | Nil |
| 30 B | 0504   | All goods [other than fresh or chilled] other than those put up in unit container and, -<br>(a) bearing a registered brand name; or<br>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I ] | Nil |
| 31.  | 0506   | All goods i.e. Bones and horn-cores, un worked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinized; powder and waste of these products  | Nil |
| 32.  | 50,790 | All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.  | Nil |
| 33.  | 0511   | Semen including frozen semen  | Nil |
| 34.  | 6      | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage  | Nil |
| 35.  | 0701   | Potatoes, fresh or chilled.   | Nil |
| 36.  | 0702   | Tomatoes, fresh or chilled.   | Nil |
| 37.  | 0703   | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.  | Nil |
| 38.  | 0704   | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.  | Nil |
| 39.  | 0705   | Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled.  | Nil |
| 40.  | 0706   | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.   | Nil |
| 41.  | 0707   | Cucumbers and gherkins, fresh or chilled.   | Nil |
| 42.  | 0708   | Leguminous vegetables, shelled or unshelled, fresh or chilled.  | Nil |
| 43.  | 0709   | Other vegetables, fresh or chilled.   | Nil |

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|-----|------|--|-----|
| 43A | 0710 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container and, -<br>(a) bearing a registered brand name; or<br>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]  | Nil |
| 44. | 0712 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.   | Nil |
| 45. | 0713 | Dried leguminous vegetables, shelled, whether or not skinned or split other than those put up in unit container and, -<br>(a) bearing a registered brand name; or<br>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]  | Nil |
| 46. | 0714 | Manioc, arrowroot, salep, Jerusalem artichokes, sweetpotatoes and similar roots and tubers with high starch or inulin content, fresh or chilled, dried, sago pith.   | Nil |
| 46A | 0714 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those put up in unit container and, -<br>(a) bearing a registered brand name; or<br>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I] | Nil |

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|-----|------------|---|-----|
| 46B | 08         | Dried makhana, whether or not shelled or peeled [other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I] | Nil |
| 47. | 0801       | Coconuts, fresh or dried, whether or not shelled or peeled  | Nil |
| 48. | 0801       | Brazil nuts, fresh, whether or not shelled or peeled  | Nil |
| 49. | 0802       | Other nuts, Other nuts, <u>fresh</u> such as Almonds, Hazelnuts or filberts (Coryius spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, fresh, whether or not shelled or peeled  | Nil |
| 50. | 0803       | Bananas, including plantains, fresh or dried  | Nil |
| 51. | 0804       | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.  | Nil |
| 52. | 0805       | Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), fresh.  | Nil |
| 53. | 0806       | Grapes, fresh   | Nil |
| 54. | 0807       | Melons (including watermelons) and papaws (papayas), fresh.   | Nil |
| 55. | 0808       | Apples, pears and quinces, fresh.   | Nil |
| 56. | 0809       | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.   | Nil |
| 57. | 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 vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.   | Nil |
| 58. | 0814       | Peel of citrus fruit or melons (including watermelons), fresh.  | Nil |
| 59. | 7, 9 or 10 | All goods of seed quality   | Nil |
| 60. | 0901       | Coffee beans, not roasted   | Nil |
| 61. | 0902       | Unprocessed green leaves of tea   | Nil |

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|-----|------------|---|-----|
| 62. | 0909       | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]  | Nil |
| 63. | 0910 11 10 | Fresh ginger, other than in processed form  | Nil |
| 64. | 0910 30 10 | Fresh turmeric, other than in processed form  | Nil |
| 65. | 1001       | Wheat and meslin other than those put up in unit container and, -(a) bearing a registered brand name; or(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in theANNEXURE I] | Nil |
| 66. | 1002       | Rye other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]           | Nil |
| 67. | 1003       | Barley other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]        | Nil |
| 68. | 1004       | Oats other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]          | Nil |
| 69. | 1005       | Maize (corn) other than those put up in unit container and, -(a) bearing a registered brand name; or(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the                                     | Nil |



|     |      |  |     |
|-----|------|--|-----|
|     |      | conditions as in the ANNEXURE I]   |     |
| 70. | 1006 | Rice other than those put up in unit container and, -<br>(a) bearing a registered brand name; or<br>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]   | Nil |
| 71. | 1007 | Grain sorghum other than those put up in unit container and, -<br>(a) bearing a registered brand name; or<br>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]  | Nil |
| 72. | 1008 | Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] other than those put up in unit container and, -<br>(a) bearing a registered brand name; or<br>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I] | Nil |
| 73. | 1101 | Wheat or meslin flour other than those put up in unit container and, -(a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]   | Nil |

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|-----|------------|---|-----|
| 74. | 1102       | Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] other than those put up in unit container and, -<br>(a) bearing a registered brand name; or<br>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]  | Nil |
| 75. | 1103       | Cereal groats, meal and pellets other than those put up in unit container and, -<br>(a) bearing a registered brand name; or<br>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]   | Nil |
| 76. | 1104       | Cereal grains hulled  | Nil |
| 77. | 1105       | Flour, powder, flakes, granules or pellets of potatoes other than those put up in unit container and, -(a) bearing a registered brand name; or(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]  | Nil |
| 78. | 1106       | Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. other than those put up in unit container and, -<br>(a) bearing a registered brand name; or<br>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I] | Nil |
| 78A | 1106 10 10 | Guar meal   | Nil |
| 79. | 12         | All goods of seed quality   | Nil |

|     |              |   |     |
|-----|--------------|---|-----|
| 80. | 1201         | Soya beans, whether or not broken, of seed quality.   | Nil |
| 81. | 1202         | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.  | Nil |
| 82. | 1204         | Linseed, whether or not broken, of seed quality.  | Nil |
| 83. | 1205         | Rape or colza seeds, whether or not broken, of seed quality.  | Nil |
| 84. | 1206         | Sunflower seeds, whether or not broken, of seed quality.  | Nil |
| 85. | 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, Mangokernel, Niger seed, Kokam) whether or not broken, of seed quality. | Nil |
| 86. | 1209         | Seeds, fruit and spores, of a kind used for sowing.   | Nil |
| 87. | 1210         | Hop cones, fresh.   | Nil |
| 87A | 1210 10 00   | Hop cones, neither ground nor powdered nor in the form of pellets.  | Nil |
| 88. | 1211         | Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.   | Nil |
| 89. | 1212         | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.  | Nil |
| 90. | 1213         | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets   | Nil |
| 91. | 1214         | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.   | Nil |
| 92. | 1301         | Lac and Shellac   | Nil |
| 93. | 1404 90 40   | Betel leaves  | Nil |
| 93A | 1404 90 60   | Coconut shell, unworked   | Nil |
| 94. | 1701 or 1702 | Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar   | Nil |
| 95. | 1904         | Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki   | Nil |
| 96. | 1905         | Pappad, by whatever name it is known, except whenserved for consumption   | Nil |

|       |                        |  |     |
|-------|------------------------|--|-----|
| 97.   | 1905                   | Bread (branded or otherwise), <u>except</u> when served for consumption and pizza bread  | Nil |
| 98.   | 2106                   | Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.   | Nil |
| 99.   | 2201                   | Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]   | Nil |
| 100.  | 2201                   | Non-alcoholic Toddy, Neera including date and palm neera   | Nil |
| 101.  | 2202 90 90             | Tender coconut water other than those put up in unit container and, -<br>(a) bearing a registered brand name; or<br>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]         | Nil |
| 102.  | 2301, 2302, 2308, 2309 | Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake   | Nil |
| 102A. | 2306                   | Cotton seed oil cake   | Nil |
| 103.  | 2501                   | Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water   | Nil |
| 103A  | 26                     | Uranium Ore Concentrate  | Nil |
| 104.  | 2716 00 00             | Electrical energy  | Nil |
| 105.  | 2835                   | Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002   | Nil |
| 106.  | 3002                   | Human Blood and its components   | Nil |
| 107.  | 3006                   | All types of contraceptives  | Nil |
| 108.  | 3101                   | All goods and organic manure other than those put up in unit container and, -<br>(a) bearing a registered brand name; or<br>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I] | Nil |

|       |             |  |     |
|-------|-------------|--|-----|
| 109.  | 3304        | Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta  | Nil |
| 110.  | 3825        | Municipal waste, sewage sludge, clinical waste   | Nil |
| 111.  | 3926        | Plastic bangles  | Nil |
| 112.  | 4014        | Condoms and contraceptives   | Nil |
| 113.  | 4401        | Firewood or fuel wood  | Nil |
| 114.  | 4402        | Wood charcoal (including shell or nut charcoal), whether or not agglomerated   | Nil |
| 115.  | 4802 / 4907 | Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government | Nil |
| 116.  | 4817 / 4907 | Postal items, like envelope, Post card etc., sold by Government  | Nil |
| 117.  | 48 / 4907   | Rupee notes when sold to the Reserve Bank of India   | Nil |
| 118.  | 4907        | Cheques, loose or in book form   | Nil |
| 119.  | 4901        | Printed books, including Braille books   | Nil |
| 120.  | 4902        | Newspapers, journals and periodicals, whether or not illustrated or containing advertising material                                  | Nil |
| 121.  | 4903        | Children's picture, drawing or colouring books   | Nil |
| 122.  | 4905        | Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed          | Nil |
| 122A  | 4907        | Duty Credit Scrips   | Nil |
| 123.  | 5001        | Silkworm laying, cocoon  | Nil |
| 124.  | 5002        | Raw silk   | Nil |
| 125.  | 5003        | Silk waste   | Nil |
| 126.  | 5101        | Wool, not carded or combed   | Nil |
| 127.  | 5102        | Fine or coarse animal hair, not carded or combed   | Nil |
| 128.  | 5103        | Waste of wool or of fine or coarse animal hair   | Nil |
| 129.  | 52          | Gandhi Topi  | Nil |
| 130.  | 52          | Khadi yarn   | Nil |
| 130A. | 50 to 55    | Khadi fabric, sold through Khadi and Village Industries Commission (KVIC) and KVIC certified institutions/outlets                    | Nil |
| 131.  | 5303        | Jute fibres, raw or processed but not spun   | Nil |
| 132.  | 5305        | Coconut, coir fibre  | Nil |
| 133.  | 63          | Indian National Flag   | Nil |
| 134.  | 6703        | Human hair, dressed, thinned, bleached or otherwise worked   | Nil |
| 135.  | 6912 00 40  | Earthen pot and clay lamps   | Nil |
| 135A. | 69          | Idols made of clay   | Nil |

|      |             |  |     |
|------|-------------|--|-----|
| 136. | 7018        | Glass bangles (except those made from precious metals)   | Nil |
| 136A | 7113        | Bangles of lac/ shellac  | Nil |
| 137. | 8201        | Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.  | Nil |
| 138. | 8445        | Charkha for hand spinning of yarns, including amber charkha  | Nil |
| 139. | 8446        | Handloom [weaving machinery]   | Nil |
| 140. | 8802 60 00  | Spacecraft (including satellites) and suborbital and spacecraft launch vehicles  | Nil |
| 141. | 8803        | Parts of goods of heading 8801   | Nil |
| 142. | 9021        | Hearing aids   | Nil |
| 143. | 92          | Indigenous handmade musical instruments as listed in ANNEXURE II   | Nil |
| 144. | 9603        | Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles   | Nil |
| 145. | 9609        | Slate pencils and chalk sticks   | Nil |
| 146. | 9610 00 00  | Slates   | Nil |
| 147. | 9803        | Passenger baggage  | Nil |
| 148. | Any chapter | Puja samagri namely,-<br>(i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd);<br>(ii) Sacred thread (commonly known as yagnopavit);<br>(iii) Wooden khadau;<br>(iv) Panchamrit,<br>(v) Vibhuti sold by religious institutions,<br>(vi) Unbranded honey<br>(vii) Wick for diya<br>(viii) Roli<br>(ix) Kalava (Raksha sutra)<br>(x) Chandan tika | Nil |

*Explanation.* –

(i) The phrase —unit container means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.

(ii) (a) The phrase —brand name means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

(b) The phrase —registered brand name means, -

(A) a brand registered as on or after the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on or after the 15th May 2017 under the Copyright Act, 1957(14 of 1957);

(C) a brand registered as on or after the 15th May 2017 under any law for the time being in force in any other country

(iii) Tariff item, —sub-heading —heading and —Chapter shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(iv) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of above table.

(v) The phrase —Government Entity shall mean an authority or a board or any other body including a society, trust, corporation, which is:

(a) set up by an Act of Parliament or State Legislature; or

(b) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority.

## ANNEXURE I

For foregoing an actionable claim or enforceable right on a brand name, -

(a) the person undertaking packing of such goods in unit containers which bears a brand name shall file an affidavit to that effect with the **jurisdictional commissioner of Central tax**

that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii) (a); and

(b) the person undertaking packing of such goods in unit containers which bear a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.

Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.

## ANNEXURE II

| <b><u>List of indigenous handmade musical instruments</u></b> |                                  |
|---|----------------------------------|
| 1.  | Bulbul Tarang                    |
| 2.  | Dotar, Dotora, or Dotara         |
| 3.  | Ektara                           |
| 4.  | Getchu Vadyam or Jhallari        |
| 5.  | Gopichand or Gopiyatra or Khamak |
| 6.  | Gottuvadhyam or Chitravina       |
| 7.  | Katho                            |
| 8.  | Sarod                            |
| 9.  | Sitar                            |
| 10.   | Surbahar                         |
| 11.   | Surshringar                      |
| 12.   | Swarabat                         |
| 13.   | Swarmandal                       |
| 14.   | Tambura                          |
| 15.   | Tumbi                            |
| 16.   | Tuntuna                          |
| 17.   | Magadi Veena                     |
| 18.   | Hansaveena                       |
| 19.   | Mohan Veena                      |
| 20.   | Nakula Veena                     |



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| 21. | Nanduni  |
| 22. | Rudra Veena                                      |
| 23. | Saraswati Veena                                  |
| 24. | Vichitra Veena                                   |
| 25. | Yazh   |
| 26. | Ranjan Veena                                     |
| 27. | Triveni Veena                                    |
| 28. | Chikara  |
| 29. | Dilruba  |
| 30. | Ektara violin                                    |
| 31. | Esraj  |
| 32. | Kamaicha   |
| 33. | Mayuri Vina or Taus                              |
| 34. | Onavillu   |
| 35. | Behala(violin type)                              |
| 36. | Pena or Bana                                     |
| 37. | Pulluvan veena - one stringed violin             |
| 38. | Ravanahatha                                      |
| 39. | Folk sarangi                                     |
| 40. | Classical sarangi                                |
| 41. | Sarinda  |
| 42. | Tar shehnai                                      |
| 43. | Gethu or Jhallari                                |
| 44. | Gubguba or Jamuku - Percussion string instrument |
| 45. | Pulluvan kutam                                   |
| 46. | Santoor - Hammered chord box                     |
| 47. | Pepa   |
| 48. | Pungi or Been                                    |
| 49. | Indian Harmonium: Double reed                    |
| 50. | Kuzhal   |
| 51. | Nadaswaram                                       |
| 52. | Shehnai  |
| 53. | Sundari  |
| 54. | Tangmuri   |
| 55. | Alghoza - double flute                           |
| 56. | Bansuri  |
| 57. | Venu (Carnatic flute) Pullanguzhal               |
| 58. | Mashak   |
| 59. | Titti  |
| 60. | Sruti upanga                                     |
| 61. | Gogona   |
| 62. | Morsing  |
| 63. | Shruti box                                       |
| 64. | Harmonium (hand-pumped)                          |
| 65. | Ekkalam  |
| 66. | Karnal   |
| 67. | Ramsinga   |
| 68. | Kahal  |

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| 69.  | Nagphani   |
| 70.  | Turi   |
| 71.  | Dhad   |
| 72.  | Damru  |
| 73.  | Dimadi   |
| 74.  | Dhol   |
| 75.  | Dholak   |
| 76.  | Dholki   |
| 77.  | Duggi  |
| 78.  | Ghat singhari or gada singari  |
| 79.  | Ghumot   |
| 80.  | Gummeta  |
| 81.  | Kanjira  |
| 82.  | Khol   |
| 83.  | Kinpar and Dhopar (tribal drums)   |
| 84.  | Maddale  |
| 85.  | Maram  |
| 86.  | Mizhavu  |
| 87.  | Mridangam  |
| 88.  | Pakhavaj   |
| 89.  | Pakhavaj jori - Sikh instrument similar to tabla                         |
| 90.  | Panchamukha vadyam   |
| 91.  | Pung   |
| 92.  | Shuddha madalam or Maddalam  |
| 93.  | Tabala / tabl / chameli - goblet drum                                    |
| 94.  | Tabla  |
| 95.  | Tabla tarang - set of tablas   |
| 96.  | Tamte  |
| 97.  | Thanthi Panai  |
| 98.  | Thimila  |
| 99.  | Tumbak, tumbaknari, tumbaknaer   |
| 100. | Daff, duff, daf or duf Dimdi or dimri - small frame drum without jingles |
| 101. | Kanjira - small frame drum with one jingle                               |
| 102. | Kansi - small without jingles  |
| 103. | Patayani thappu - medium frame drum played with hands                    |
| 104. | Chenda   |
| 105. | Dollu  |
| 106. | Dhak   |
| 107. | Dhol   |
| 108. | Dholi  |
| 109. | Idakka   |
| 110. | Thavil   |
| 111. | Udukai   |
| 112. | Chande   |
| 113. | Nagara - pair of kettledrums   |
| 114. | Pambai - unit of two cylindrical drums                                   |
| 115. | Parai thappu, halgi - frame drum played with two sticks                  |
| 116. | Sambal   |

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|------|---|
| 117. | Stick daff or stick duff - daff in a stand played with sticks |
| 118. | Tamak'  |
| 119. | Tasha - type of kettledrum                                    |
| 120. | Urumeer   |
| 121. | JaltarangChimpta - fire tong with brass jingles               |
| 122. | Chengila - metal disc   |
| 123. | Elathalam   |
| 124. | Geger - brass vessel  |
| 125. | Ghatam and Matkam (Earthenware pot drum)                      |
| 126. | Ghungroo  |
| 127. | Khartal or Chiplaya   |
| 128. | Manjeera or jhanj or taal                                     |
| 129. | Nut - clay pot  |
| 130. | Sankarjang - lithophone                                       |
| 131. | Thali - metal plate   |
| 132. | Thattukazhi mannai  |
| 133. | Kanch tarang, a type of glass harp                            |
| 134. | Kashtha tarang, a type of xylophone.                          |