

FIRST SCHEDULE
Exempted goods

Sl.	Description of Goods	HSN Code
1	Agricultural implements manually operated or animal driven	
	(1) Spades and shovels	8201.10.00
	(2) Forks	8201.20.00
	(3) Mattocks , picks, hoes and rakes	8201.30.00
	(4) Axes, bill hooks, and similar hewing tools	8201.40.00
	(5) Secateurs and similar one-handed pruners and shears (including poultry shears)	8201.50.00
	(6) Hedge shears, two-handed pruning shears and similar two-handed shears	8201.60.00
	(7) Other hand tools of a kind used in agriculture, horticulture or forestry	8201.90.00
2	Aids and implements used by handicapped persons	
	(1) Orthopaedic or fracture appliances	9021.10.00
	(2) Artificial joints	9021.31.00
	(3) Artificial parts of the body	9021.39.00
	(4) Frequency modulated hearing aid system used for hearing by handicapped persons	9021.40.10
	(5) Parts and accessories of hearing aids	9021.90.10
	(6) B43 Carriages for disabled persons , whether or not motorised or otherwise mechanically propelled	
	(a) Wheel chairs for invalids, not mechanically propelled (including motorised)	8713.10.10
	(b) Other Wheel chairs for invalids	8713.90.10
	(c) Parts and accessories of carriages for disabled persons	8714.20
	(7) Braille typewriters	
	(a) Braille typewriters (electric)	8469.20.10
	(b) Braille typewriters (non electric)	8469.30.10
	(8) Braille Paper	4823.90.11
3	Aquatic feed, poultry feed ,cattle feed and their supplements including husk of pulses, additives and concentrates, wheat bran , deoiled cake and grass and hay.	
	(1) Husk of cereals unprepared whether or not chopped, ground, pressed or in the form of pellets	<i>1213.00.00</i>
	(2) Bran, sharps, husk and other residues, whether or not in the form of pellets, derived	
	(a) Maize bran	2302.10.10
	(b) Deoiled rice bran	2302.20.10
	(c) Rice bran raw	2302.20.20
	(d) Bran of wheat	2302.30
	(e) of other cereals	2302.40.00
	(f) of other leguminous plants	2302.50.00
	(3) Deoiled cakes	
	(a) Soyabean , solvent extracted	2304.00.20
	(b) Groundnut, solvent extracted	2305.00.20
	(c) Oil cake of Cottonseed	2306.10
	(d) Linseed, solvent extracted	2306.20.20
	(e) Sunflower seeds , solvent extracted	2306.30.20
	(f) Rape or colza seed , solvent extracted	2306.41.00
	(g) Coconut or copra , solvent extracted	2306.50.20
	(h) Palmnuts or kernels, solvent extracted	2306.60.00
	(i) Maize (corn) germ, solvent extracted	2306.70.00
	(j) Mustard seeds , solvent extracted	2306.90.21
	(k) Niger seeds, solvent extracted	2306.90.22
	(l) Sesamum seeds (gingily), solvent extracted	2306.90.24
	(m) Mango kernel , solvent extracted	2306.90.25

Draft HSN Coding for commodities under VAT schedules

	(n) Sal de-oiled , solvent extracted	2306.90.26
	(o) Cardi seeds, solvent extracted	2306.90.23
	(p) Other seeds, solvent extracted	2306.90.29
	(q) Residues of babool seed extraction	2306.90.30
	(4) Vegetable materials and vegetable waste, vegetable residues and by -products,	2308.00.00
	(5) Preparations of kind used in animal feeding	
	(a) Dog or cat food	2309.10.00
	(b) Compounded animal feed	2309.90.10
	(c) Concentrates for compound animal feed	2309.90.20
	(d) Prawn, shrimp and poultry feed	2309.90.31
	(e) Fish meal in powdered form	2309.90.32
	(f) Other feeds for fish	2309.90.39
	(g) Other preparations of animal feeds	2309.90.90
	(6) Hay and fodder	1214.90.00
4	Atta, Maida, Suji, Besan	
	(1) wheat or meslin flour	1101.00.00
	(2) Rye flour	1102.10.00
	(3) Maize (corn) flour	1102.20.00
	(4) Rice flour	1102.30.00
	(5) other cereal flour	1102.90.00
	(6) Flour, meal and powder of the dried leguminous vegetables	1106
5	Bangles (except those made of precious metals and imitation jewellery)	
	(1) of glass	7018.10.10
	(2) of plastic	3926.40.11
	(3) of lac	9602.00.20
	(4) of horn, coral and other animal carving material and articles thereof	9601.90.40
6	Betal leaves	1404.90.40
7	Books and periodicals & journals.	
	(1) Books	
	(a) Printed books	4901.10.10
	(b) Pamphlets booklets, brochures, leaflets and similar printed matter	4901.10.20
	(c) Dictionaries and encyclopaedias and serial installments thereof	4901.91.00
	(d) Journals and periodicals	4902.10.20
	(2) Children's picture, drawing or colouring books	
	(a) Picture books	4903.00.10
	(b) Drawing or colouring books	4903.00.20
	(2) Maps and hydrographic or similar charts of all kinds including atlases, wall	4905
	(3) Maps, atlases, wall maps, topographical plans and globes used as teaching	9023
8	Bread (branded or otherwise)	1905.90.90
9	Charcoal	
	(1) Wood charcoal (including shell or nut charcoal) , whether or not agglomerated	
	(a) Of coconut shell	4402.00.10
	(b) Other	4402.00.90
10	Charkha, Amber Charkha, Handlooms and Gandhi Topi	
	(1) Charkha and Amber Charkha	8445.20.19
	(2) Handlooms	8446.10.19
	(3) Gandhi Topi	6506.99.00

Draft HSN Coding for commodities under VAT schedules

11	Coarse grains other than paddy, rice and wheat	
	(1) Rye	1002.00.90
	(2) Barley	1003.00.90
	(3) Oats	1004.90
	(4) Maize (Corn)	1005.90.00
	(5) Grain sorghum	1007.00.90
	(6) Buckwheat	1008.00.90
	(7) Jowar	1008.20.19
	(8) Bajra	1008.20.29
	(9) Ragi	1008.20.39
	(10) Canary seed	1008.30.90
	(11) Other cereals	1008.90.90
12	Common Salt including iodised salt	2501
13	Condoms and contraceptives	
	(1) Rubber contraceptives, male (condoms)	4014.10.10
	(2) Rubber contraceptives, female (diaphragms) , such as cervical caps	4014.10.20
	(3) Contraceptive pills	3006.60
	(4) Other contraceptives	
14	Cotton and silk yarn in hank	
	(1) Cotton	
	(a) Cotton yarn (other than sewing thread), containing 85% or more by weight of	5205
	(b) Cotton yarn (other than sewing thread), containing less than 85% by weight of	5206
	(c) Cotton yarn (other than sewing thread) put up for retail sale	5207
	(2) Silk	
	(a) Silk yarn (other than yarn spun from silk waste) not put up for retail sale	5004
	(b) Yarn spun from silk waste , not put up for retail sale	5005
	(c) Silk yarn and yarn spun from silk waste, put up for retail sale, silk worm gut	5006
15	Curd, Lussi, butter milk and separated milk.	
	(1) Curd and fresh (unripened or uncured) cheese, including whey cheese.	0406.10.00
	(2) Yogurt	0403.10.00
	(3) Butter milk	0403.90.10
	(4) Other	0403.90.90
16	Earthen pot	6914.90.00
17	Electrical energy	2716.00.00
18	Fishnet , Fishnet fabrics, fish seeds, prawn/shrimp seeds	
	(1) Made up fishing nets of nylon	5608.11.10
	(2) Fish nets of other materials	5608.11.90
	(3) Nylon fish net twine	5607.50.10
	(4) Nylon rope	5607.50.40
	(5) Polyester rope, polyester twine	5607.50.90
	(6) Other fishing twines and ropes	5607.49.00
	(7) Fishing rods and tackles	*****
	(8) Accessories such as fishing hooks,floats for fish nets	*****
	(9) Fish seeds, prawn/shrimp seeds	*****
19	Firewood except Casurina and Eucalyptus timber	
	(1) Coniferous wood in chips or particles	4401.21.00
	(2) Non-coniferous wood in chips or particles	4401.22.00
	(3) Sawdust and wood waste and scrap, whether or not agglomerated in logs,	4401.30.00
20	Fresh milk and pasteurised milk	
	(1) Milk and cream , not concentrated nor containing added sugar or other sweetening	0401
	(2) Milk and cream, concentrated, not containing added sugar or other sweetening matter	0402.91.90
	(3) Other whole milk	0402.99.10

Draft HSN Coding for commodities under VAT schedules

21	Fresh plants, saplings and fresh flowers	
	(1) Bulbs, tubers , tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots	
	(a) Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0601.10.00
	(b) Bulbs, horticultural	0601.20.10
	(c) Chicory	
	(i) Chicory plants	0601.20.21
	(ii) Chicory roots	0601.20.22
	(iii) Other	0601.20.90
	(2) Other live plants (including their roots), cuttings and slips; mushroom spawn	
	(a) Unrooted cuttings and slips	0602.10.00
	(b) Edible fruit or nut trees, grafted or not	0602.20.10
	(c)Cactus	0602.20.20
	(d) Rhododerndrons and azaleas, grafted or not	0602.30.00
	(e) Roses, grafted or not	0602.40.00
	(f) Mushroom spawn	0602.90.10
	(g) Flowering plants (excluding roses and rhododerndrons)	0602.90.20
	(h) Tissue culture plant	0602.90.30
	(l) Other	0602.90.90
	(3) Fresh flowers and flower buds of a kind suitable for bouquets or for ornamental	0603.10.00
22	Fresh vegetables & fruits	
	(1) Potatoes, fresh or chilled	0701.90.00
	(2) Tomatoes, fresh or chilled	0702.00.00
	(3) Onions, shallots, leeks and other alliaceous vegetables, fresh or chilled	
	(a) Onions	0703.10.10
	(b) Shallots	0703.10.20
	(c) Leeks and other alliaceous vegetables	0703.90.00
	(4) Cabbages,cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled	
	(a) Cauliflowers and headed broccoli	0704.10.00
	(b) Brussels sprouts	0704.20.00
	(c) Others	0704.90.00
	(5) Lettuce (<i>lactuca sativa</i>) and chicory, fresh or chilled	
	(a) Cabbage lettuce (head lettuce)	0705.11.00
	(b) Other lettuce	0705.19.00
	(c) Witloof chicory	0705.21.00
	(d) Other chicory	0705.29.00
	(6) Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots,	
	(a) Carrots and turnips	0706.10.00
	(b) Horse radish	0706.90.10
	(c) Other radish	0706.90.20
	(d) Salad beetroot	0706.90.30
	(e) Other	0706.90.90
	(7) Cucumbers or gherkins, fresh or chilled	0707.00.00
	(8) Leguminous vegetables, shelled or unshelled , fresh or chilled	
	(a) Peas	0708.10.00
	(b) Beans	0708.20.00
	(c) Others leguminous vegetables	0708.90.00
	(9) Manioc (cassava), fresh or chilled	0714.10.00
	(10) Sweet potatoes , fresh or chilled	0714.20.00
	(11) Other vegetables, fresh or chilled	
	(a) Globe artichokes	0709.10.00
	(b) Asparagus	0709.20.00

Draft HSN Coding for commodities under VAT schedules

(c) Aubergines (egg-plants)	0709.30.00
(d) Celery other than celeriac	0709.40.00
(e) Mushrooms of the genus Agaricus	0709.51.00
(f) Other mushrooms	0709.59.00
(g) Truffles	0709.52.00
(h) Green chilly	0709.60.10
(i) Other capsicum	0709.60.90
(j) Spinach and Orache spinach	0709.70.00
(k) Olives	0709.90.10
(l) Curry banana	0709.90.20
(m) Pumpkins	0709.90.30
(n) Other	0709.90.90
(12) Bananas, including plaintains	0803.00.00
(13) Dates, fresh	0804.10.10
(14) Figs	0804.20.10
(15) Pineapples	0804.30.00
(16) Avocados	0804.40.00
(17) Gauvas	0804.50.10
(18) Mangoes	0804.50.20
(19) Oranges	0805.10.00
(20) Mandarins (including tangerines and satsumas) Clementines, wilkings and similar	0805.20.00
(21) Grape fruit	0805.40.00
(22) Lemon and limes	0805.50.00
(23) Grapes	0806.10.00
(24) Watermelons	0807.11.00
(25) Other melons	0807.19.00
(26) Papaws (papayas)	0807.20.00
(27) Apples	0808.10.00
(28) Pears and quinces	0808.20.00
(29) Apricots	0809.10.00
(30) Cherries	0809.20.00
(31) Peaches including nectarines	0809.30.00
(32) Plums and sloes	0809.40.00
(33) Strawberries	0810.10.00
(34) Raspberries, blackberries, mulberries and loganberries	0810.20.00
(35) Black, white or red currants and gooseberries	0810.30.00
(36) Cranberries, bilberries and other fruits of the genus vaccinium	0810.40.00
(37) Kiwifruit	0810.50.00
(38) Durians	0810.60.00
(39) Pomegranates	0810.90.10
(40) Sapota (chico)	0810.90.30
(41) Custard apple (ata)	0810.90.40
(42) Bore	0810.90.50
(43) Lichi	0810.90.60
(44) Other fresh fruits	0810.90.90
23 Garlic and Ginger	
(1) Garlic	
(a) fresh	0703.20.00
(b) dried	0712.90.40
(2) Ginger, fresh	0910.10.10
24 Goods taken under Customs bond for re-export after manufacturing or otherwise	
25 Gur, Jaggery and edible variety of rub gur	1701.11.10

Draft HSN Coding for commodities under VAT schedules

26	Human Blood & blood plasma	
	(1) Human blood	3002.90.10
	(2) <i>Blood plasma</i>	3002.90.90
27	Indigenous handmade musical instruments	
	(1) Harmoniums	9203.00.10
	(2) Flutes	9205.90.10
	(3) Drums	9206.00.00
	(4) <i>Musical boxes</i>	9208.10.00
	(5) <i>Call horns</i>	9208.90.00
28	Items covered by PDS (except kerosene)	
29	Khadi garments and made ups to be notified by States	
30	Kumkum, Bindi, Alta & Sindur	3304.99.40
31	Life Saving drugs (List to be supplied by Empowered Committee)	
32	Meat, fish, prawn & other aquatic products when not cured or frozen, eggs and livestock	
	(1) Meat of bovine animals , fresh and chilled	
	(a) Carcasses and half-carcasses	0201.10.00
	(b) Other cuts with bone in	0201.20.00
	(c) Boneless	0201.30.00
	(2) Meat of swine, fresh or chilled	
	(a) Carcasses and half-carcasses	0203.11.00
	(b) Hams, shoulders and cuts thereof with bone in	0203.12.00
	(c) Other	0203.19.00
	(3) Meat of sheep or goats, fresh or chilled	
	(a) Carcasses and half-carcasses of lamb, fresh or chilled	0204.10.00
	(b) Other meat of sheep, fresh or chilled	
	(i) Carcasses or half-carcasses	0204.21.00
	(ii) Other cuts with bone in	0204.22.00
	(iii) Boneless	0204.23.00
	(4) Meat of horses, asses , mules or hinnies, fresh or chilled	0205.00.00
	(5) Edible offal of	
	(a) Bovine animals , fresh or chilled	0206.10.00
	(b) Swine, fresh or chilled	0206.30.00
	(c) Sheep or goats, fresh or chilled	0206.80.10
	(d) Others	0206.80.90
	(6) Meat, and edible offal, of the poultry, fresh or chilled	
	(a) Of fowls	
	(i) Not cut in pieces, fresh or chilled	0207.11.00
	(ii) Cuts and offal, fresh or chilled	0207.13.00
	(b) Of turkeys	
	(i) Not cut in pieces, fresh or chilled	0207.24.00
	(ii) Cuts and offal, fresh or chilled	0207.26.00
	(c) Of ducks, geese or guinea fowls	
	(i) Not cut in pieces, fresh or chilled	0207.32.00
	(ii) Fatty livers, fresh or chilled	0207.34.00
	(iii) Others, fresh or chilled	0207.35.00
	(7) Other meat and edible meat offal, fresh or chilled	
	(a) of rabbits or hares	0208.10.00
	(b) frog's legs	0208.20.00
	(c) primates	0208.30.00
	(d) whales , dolphins and porpoises ; of manatees and dugongs	0208.40.00
	(e) reptiles (including snakes and turtles)	0208.50.00

Draft HSN Coding for commodities under VAT schedules

(f) Other	
(i) of wild animals	0208.90.10
(ii) other	0208.90.90
(8) Live fish	
(a) Ornamental fish	0301.10.00
(b) Trout	0301.91.00
(c) Eels	0301.92.00
(d) Carp	0301.93.00
(e) Other	0301.99.00
(9) Fish, fresh or chilled , excluding fish fillets and other fish meat of heading 0304	0302
(10) Fish fillets and other fish meat (whether or not minced), fresh or chilled	0304.10.00
(11) Crustaceans, whether in shell or not, live, fresh or chilled	
(a) Rock lobster and other sea craw fish	0306.21.00
(b) Lobsters	0306.22.00
(c) Shrimps and prawns	0306.23.90
(d) Crabs	0306.24.00
(12) Molluscus whether, in shell or not, live, fresh or chilled	
(a) Oysters	0307.10.00
(b) Scallops, including queen scallops	0307.21.00
(c) Mussels	0307.31.00
(d) Clams, clam meat	0307.39.10
(e) Cuttle fish	0307.41.10
(f) Squid	0307.41.20
(g) Octopus	0307.51.00
(h) Snails other sea snails	0307.60.00
(i) Others	0307.91.00
(13) Eggs	
(a) of the species <i>gallus domesticus</i> and ducks for hatching	0407.00.10
(b) Eggs of the species <i>gallus</i> and ducks other than for hatching	0407.00.20
(c) other	0407.00.90
(14) Live stock	
(a) Horses, asses, mules and hinnies	0101
(b) Bovine animals	0102
(c) Swine	0103
(d) Sheep and goats	0104
(e) Poultry, that is to say, fowls of the species <i>gallus domesticus</i> , ducks, geese,	0105
(f) Other	0106
33 National Flag	6307.90.90
34 Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt., rupee note & cheques	
(1) Unused postage , revenue or similar stamps of current or new issue in the country in	4907.00.10
(2) Bank notes	4907.00.20
(3) Other	4907.00.90
35 Organic manure	
(1) Animal or vegetable fertiliser	
(a) Guano	3101.00.10
(b) Animal dung	3101.00.91
(c) Animal excreta	3101.00.92
(d) Ash and residues from the incineration of municipal waste	2621.10.00
(e) Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	2301
(f) Other	3101.00.99

Draft HSN Coding for commodities under VAT schedules

36	Pappad	1905.90.20
37	Plantain leaves	
38	Raw wool and its waste	
	(1) Greasy, including fleece-washed wool	
	(a) Shorn wool	5101.11.00
	(b) Other	5101.19.00
	(2) Degreased, not carbonised	
	(a) Shorn wool	5101.21.00
	(b) Other	5101.29.00
	(3) Carbonised	5101.30.00
	(4) Waste of wool	5103
39	Seeds other than oilseeds	
	(1) Rye seed	1002.00.10
	(2) Barley seed	1003.00.10
	(3) Oats seed	1004.10
	(4) Maize (Corn) seed	1005.10.00
	(5) Grain sorghum seed	1007.00.10
	(6) Buckwheat seed	1008.10.10
	(7) Jawar seed	1008.20.11
	(8) Bajra seed	1008.20.21
	(9) Ragi seed	1008.20.31
	(10) Canary seed	1008.30.10
	(11) Seeds of Other cereals	1008.90.10
	(12) Sugar beet seed	1209.10.00
	(13) Lucerne seed	1209.21.00
	(14) Clover seed	1209.22.00
	(15) Fescue seed	1209.23.00
	(16) Kentucky blue grass seed	1209.24.00
	(17) Ray grass seed	1209.25.00
	(18) Timothy grass seed	1209.26.00
	(19) Australian lupin seed	1209.29.10
	(20) Seeds of herbaceous plants cultivated principally for their flowers	1209.30.00
	(21) Cabbage seed	1209.91.10
	(22) Cauliflower seed	1209.91.20
	(23) Onion seed	1209.91.30
	(24) Pea seed	1209.91.40
	(25) Radish seed	1209.91.50
	(26) Tomato seed	1209.91.60
	(27) Other fruit seeds for planting or sowing	1209.99.10
40	Semen including frozen semen	
	(1) Bovine semen	0511.10.00
	(2) Frozen semen , other than bovine	0511.99.91
41	Silk worm laying, cocoon and raw silk and its waste	
	(1) Silk worm cocoons suitable for reeling	5001.00.00
	(2) Raw Silk (not thrown)	
	(a) Mulberry raw silk	5002.00.10
	(b) Mulberry dupion silk	5002.00.20
	(c) Non-mulberry silk	5002.00.30
	(3) Silk waste	5003
42	Slates, slate pencils and chalks	
	(1) Slates	9610.00.00
	(2) Slate pencils	9609.90.10

Draft HSN Coding for commodities under VAT schedules

	(3) Writing or drawing chalks and tailors chalks	9609.90.30
43	Sugar and Khandasari	
	(1) Cane sugar	1701.11
	(2) Beet sugar	1701.12.00
	(3) Refined Sugar containing added flavouring or colouring matter	1701.91.00
	(4) Sugar cubes	1701.99.10
	(5) Palmyra Sugar	1702.90.10
44	Tender coconut	0801.19.10
45	Textiles fabric	
	(1) Handloom Silk Fabric	5007
	(2) Wool	
	(a) Woven fabrics of carded wool or of carded fine animal hair	5111
	(b) Woven fabrics of combed wool or of combed fine animal hair	5112
	(c) Woven fabrics of coarse animal hair or of horse hair	5113
	(3) Cotton	
	(a) Woven fabrics of cotton containing 85% or more by weight of cotton weighing not	5208
	(b) Woven fabrics of cotton containing 85% or more by weight of cotton weighing	5209
	(c) Woven fabrics of cotton containing less than 85% by weight of cotton, mixed	5210
	(d) Woven fabrics of cotton containing less than 85% by weight of cotton, mixed	5211
	(e) Other woven fabrics of cotton	5212
	(4) Woven fabrics of Flax	5309
	(5) Woven fabrics of jute or of other textile base fibres	5310
	(6) Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	5311
	(7) Man-made filaments	
	(a) Woven fabrics of synthetic filament yarn, including woven fabrics obtained from	5407
	(b) Woven fabrics of artificial filament yarn, including woven fabrics obtained from	5408
	(8) Man-made Staple Fibres	
	(a) Woven fabrics of synthetic staple fibres, containing 85% or more by weight of	5512
	(b) Woven fabrics of synthetic staple fibres, containing less than 85% by weight of	5513
	(c) Woven fabrics of synthetic staple fibres, containing less than 85% by weight of	5514
	(d) Other woven fabrics of synthetic staple fibres	5515
	(e) Woven fabrics of artificial staple fibres	5516
	(9) Special Woven fabrics; Tufted textile fabrics; Lace, Tapestries, Trimmings ;	
	(a) Woven pile fabrics and chenille fabrics other than heading no. 5802 or 5806	5801
	(b) Terry towelling and similar woven terry fabrics other than narrow fabrics of	5802
	(c) Gauze other than narrow fabrics of heading 5806	5803
	(d) Tullies and other net fabrics not including woven, knitted or crocheted fabrics;	5804
	(e) Hand woven tapestries of the type gobelins, flanders, aubusson, beauvals and the	5805
	(f) Narrow woven fabrics other than goods heading 5807; narrow fabrics consisting	5806
	(i) Woven fabrics of metal thread and woven fabrics of metalised yarn of heading	5809
	(10) Textiles fabrics coated with gum or amylaceous substances, of a kind used for the	5901
	(11) Textile fabrics, impregnated, coated, covered or laminated with plastics, other than	5903
	(12) Textile wall coverings	5905
	(13) Rubberised textile fabrics, other than tyre cord fabrics of high tenacity yarn or nylon	5906
	(14) Knitted or crocheted fabrics	
	(a) Pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or crocheted	6001
	(b) Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight	6002
	(c) Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of	6003
	(d) Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5%	6004
	(e) Wrap knitted fabrics (including those made on galleon knitting machines), other than	6005
	(f) Other knitted or crocheted fabrics	6006

Draft HSN Coding for commodities under VAT schedules

46	Tobacco	
	(1) Unmanufactured tobacco; tobacco refuse	2401
	(2) Cigars and cheroots	2402.10.10
	(3) Cigarillos	2402.10.20
	(4) Cigarettes	2402.20
	(5) Hookah/hoodku tobacco	2403.10.10
	(6) Smoking mixtures for pipes and cigarattes	2403.10.20
	(7) Biris / Bidis	2403.10.31
	(8) Homogenised or reconstituted tobacco	2403.91.00
	(9) Chewing tobacco	2403.99.10
	(10) Preparations containing chewing	2403.99.20
	(11) Jarda scented tobacco	2403.99.30
	(12) Snuff	2403.99.40
	(13) Tobacco extracts and essence	2403.99.60
	(14) Cut tobacco	2403.99.70
	(15) Other	2403.99.90
47	Toddy, Neera and Arrack	
	(1) Arrack	2208.90.90
	(2) Toddy, Neera	2206.00.00
48	Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised and water sold in sealed container.	2201.90

SECOND SCHEDULE		
Rate 1%		
SI.N	Description of Goods	HSN Code
1	Bullions	
	(1) Silver	7106.91.00
	(2) Gold	7108.12.00
	(3) Platinum	7110.11.10
	(4) Palladium	7110.21.10
	(5) Rhodium	7110.31.00
	(6) Iridium, Osmium and Ruthenium	7110.41.00
2	Gold, Silver and Platinum Ornaments, new and old	
	(1) Silver jewellery with filigree work	7113.11.10
	(2) Silver jewellery studded with gems	7113.11.20
	(3) Other articles of silver jewellery	7113.11.30
	(4) Gold jewellery, unstudded	7113.19.10
	(5) Gold jewellery, set with pearls	7113.19.20
	(6) Gold jewellery set with diamonds	7113.19.30
	(7) Gold jewellery set with other precious and semi precious stones	7113.19.40
	(8) Platinum unstudded	7113.19.50
3	Pearls, natural or cultured	
	(1) Natural Pearls	
	(a) Un-worked	7101.10.10
	(b) Worked	7101.10.20
	(2) Cultured Pearls	
	(a) Un-worked	7101.21.00
	(b) Worked	7101.22.00
4	Precious Stones	
	(1) Diamond	7102
	(2) Emerald	7103.10.11
	(3) Ruby and Sapphire	7103.10.12
	(4) Other	7103.10.19
5	Semi Precious Stones	
	(1) Feldspar (Moon stone)	7103.10.21
	(2) Garnet	7103.10.22
	(3) Agate	7103.10.23
	(4) Green Aventurine	7103.10.24
	(5) Other	7103.10.29
6	Waste and scrap of precious metals included in this Schedule	7112
7	Paddy	1006.10.00
8	Rice (other than paddy)	1006
9	Wheat	1001

THIRD SCHEDULE (4%)

Sl.No	Description of Goods	HSN CODE
1	Agricultural implements not operated manually or not driven by animal	8432
2	All equipments for communications such as ,private branch exchange (PBX) and Elect.Private Automatic Branch Exch.(EPABX)	8517.30.00
3	All intangible goods like Copyright, Patent, R.E.P. License	
	(1) Copyright	****
	(2) Patent	****
	(3) REP License	****
	(4) Other	****
4	All kinds of bricks including brickbats, jhama, Fly ash bricks, Refractory bricks , asphaltic roofing , earthern tiles	
	<i>(1) Bricks, blocks,tiles and other ceramic goods of siliceous fossil meals(for example,</i>	
	<i>(a) Bricks</i>	6901.00.10
	<i>(b) Blocks</i>	6901.00.20
	<i>(c) Tiles</i>	6901.00.30
	<i>(d) Others</i>	6901.00.40
	(2) Fly ash bricks	6815.99.10
	(3) Refractory bricks	6902
	(4) Asphaltic roofing	6807
	(5) Cement bricks	6810.11.10
	(6) Others	6901.00.90
5	All types of yarn other than cotton and silk yarn in hank and sewing thread	
	(1) Yarn of carded wool	5106
	(2) Yarn of combed wool	5107
	(3) Yarn of fine animal hair (carded or combed)	5108
	(4) Yarn of wool or fine animal hair,containing 85% or more by weight wool or of fine animal hair	5109
	(5) Yarn of coarse animal hair or horse hair (including gimped horse hair yarn)	5110
	(6) Flax yarn	5306
	(7) Yarn of jute or of other textile bast fibres of heading No. 5303	5307
	(8) Yarn of other vegetable textile fibres; paper yarn	5308
	(9) Yarn (other than sewing thread) of synthetic staple fibres	5509
	(10) Yarn (other than sewing thread) of artificial staple fibres	5510
	(11) Yarn (other than sewing thread) of man made staple fibres	5511
	(12) Synthetic filament yarn other than sewing thread	5402
	(13) Man made filament yarn (other than sewing thread)	5406
	(14) Artificial filament yarn other than sewing thread	5403
	(15)Textile yarn	5604
	(16) Metalised yarn whether or not gimped	5605
	(17) Gimped yarn and strip	5606
	(18) Yarn Waste	
6	Articles and other goods of aluminum, brass, bronze, copper, cadmium, lead, zinc, iron or steel, nickel, Tin, and other base metals other than specified in any other Schedule.	
	(1) Aluminium	
	(a) Bars, rods and profiles	7604
	(b) Wire	7605
	(c) Plates, sheets and strips	7606
	(d) Foil	7607

Draft HSN Coding for commodities under VAT schedules

(e) structures (excluding pre-fabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); Aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	7610
(f) Casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquified gas), of a capacity not exceeding 300L, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment.	7612
(g) Stranded wire, cables, plaited bands and the like of aluminium, not electrically insulated	7614
(h) Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	7616.10.00
(i) Cloth, grill, netting and fencing, of aluminium wire	7616.91.00
(j) Expanded metal of aluminium and aluminium alloys	7616.99.10
(k) Chains	7616.99.20
(l) Bobbins	7616.99.30
(2) Brass articles other than utensils	7419.99.30
(3) Rods of bronze and similar alloys	7407.29.10
(4) Copper	
(a) Bars, rods and profiles	7407
(b) Wire	7408
(c) Plates, sheets and strip	7409
(d) Foil	7410
(e) Stranded wire, ropes, cables, plaited bands and the like, not electrically insulated	7413.00.00
(f) Cloth (including endless bands), grill and netting of copper wire; expanded metal of copper	7414
(g) Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron and steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper	7415
(h) Copper springs	7416.00.00
(i) Cooking or heating apparatus of a kind used for domestic purposes, non-electric,	7417
(j) Pot scourers and scouring or polishing pads, gloves and the like	7418.11.00
(k) Utensils of copper	7418.19.22
(l) Other table, kitchen or other house hold articles	7418.19.30
(5) Cadmium, wrought	8107.90.10
(6) Lead	
(a) Bars, rods, profiles and wire	7803
(b) Plates, sheets, strip and foil	7804.11
(c) Indian lead seals	7806.00.20
(d) Blanks	7806.00.30
(7) Zinc	
(a) Bars, rods, profiles and wire	7904
(b) Plates, sheets, strip and foil	7905
(8) Iron or Steel	
(a) Chain and parts thereof of iron or steel	
(i) Roller chain	7315.11.00
(ii) Lifting and hoisting chain	7315.12.10
(iii) Ship chain	7315.12.20
(iv) Parts	7315.19.00
(b) Anchors and grapnels of iron or steel	

Draft HSN Coding for commodities under VAT schedules

(i) Anchors and grapnels	7316.00.10
(ii) Parts	7316.00.90
(c) Stranded wire, ropes, cables, plaited bands, slings and the like, not electrically insulated	7312
(d) Barbed wire of Iron or steel	7313.00.10
(e) Twisted hoop or single flat wire, barbed or not and loosely twisted double wire, of a kind used for fencing, of iron or steel	7313.00.20
(f) Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel	7314
(g) Nails, tacks, drawing pins, corrugated nails, staples (other than heading 8305) and similar articles, whether or not with heads of other materials, but excluding such articles with heads of copper other than animal shoenails	7317
(h) screws, bolts, nuts, coach screws, screw hooks, rivettes, cotters, cotter-pins, washers (including spring washers) and similar articles	7318
(l) Safety pins	7319.20.00
(j) Leaf springs for motor vehicles	7320.10.11
(k) Leaf springs for railways and tramways	7320.10.12
(l) Structures and parts of structures (for example, bridges, bridge sections, lock gates, lattice masts, shutters), of iron or steel	
(i) Bridges and bridge sections	7308.10.00
(ii) Lattice masts	7308.20.20
(iii) Equipment for scaffolding, shuttering or pit-propping	7308.40.00
(iv) Beams, channels, pillars & girders prepared for instructures	7308.90.10
(v) Drop rods	7308.90.20
(vi) Hatchway, rails & bulk heads for ships or boats and parts of hull	7308.90.30
(vii) Galvanised tension bars	7308.90.40
(viii) Structures and super structures for mining	7308.90.50
(ix) Truss rods	7308.90.60
(x) Tubular steel poles for electric transmission and distribution lines	7308.90.70
(xi) Other	7308.90.90
(9) Nickel	
(a) Bars, rods, profiles and wire	7505
(b) Plates, sheets, strip and foil	7506
(10) Tin	
(a) Bars, rods, profiles and wire	8003
(b) Plates, sheets and strip	8004
(c) Foil	8005.00.00
(11) Tungsten	
(a) Hollow bars and rods	8101.95.10
(b) Wire	8101.93.00
(c) Filament	8101.99.10
(12) Molybdenum	
(a) Hollow bars	8102.95.10
(b) Wire	8102.96.00
(13) Magnesium wire	8104.90.30
(14) Titanium wrought	8108.90.10
(15) Manganese, wrought	8111.00.30
(16) Articles of cermets	8113.00.90
(17) Bells, gongs and the like of base metal	8306.10.00
(18) Statuettes of base metal	8306.29.10
(19) Trophies of base metal	8306.29.20
(20) Sign-plates, name plates, address plates and similar plates, numbers, letters and	8310

Draft HSN Coding for commodities under VAT schedules

	(21) Wire, rods, tubes, plates, electrodes and similar products of other base metals	8311
7	Arecanut powder and betel nut	
	(1) Arecanut powder	0802.90.13
	(2) Betel Nut	0802.90.11
8	Asafoetida including compounded asafoetida (Hing)	1301.90.13
9	Asbestos	2524
10	Baby feeding bottles and nipples made of any material	
	(1) Baby feeding bottles	3923.30.90
	(2) Feeding bottle nipples	4014.90.30
11	Bakery products, sweets and other food products, unbranded	
12	Baking powder, bread improver, cake gel, wheat gluten and edible gelatin used for confectionery and ice creams	
	(1) Wheat gluten	1109.00.00
	(2) Edible gelatin	3503.00.20
	(3) Prepared baking powder	2102.30.00
13	Bamboo, ratten, reed and canes	
	(1) Bamboo	1401.10.00
	(2) Ratten	1401.20.00
	(3) Reed	1401.90.90
	(4) Canes	1401.90.10
14	Bearings	
	(1) Ball bearings	8482.10
	(2) Tapered roller bearings including cone and tapered roller assemblies	8482.20
	(3) Spherical roller bearings	8482.30.00
	(4) Needle roller bearings	8482.40.00
	(5) Other cylindrical roller bearings	8482.50
	(6) Other, including combined ball or roller bearings	8482.80.00
15	Bed sheets, pillow covers, table cloth, blankets and travelling rugs	
	(1) Bed linen, table linen, toilet linen and kitchen linen	6302
	(a) bed spreads knitted or crocheted	6304.11.00
	(b) bed sheets and bed covers of cotton	6304.19.10
	(c) bed spreads of silk	6304.19.20
	(d) bed sheets and bed covers of man-made fibres	6304.19.30
	(e) not knitted or crocheted of cotton	
	(i) napkins	6304.92.20
	(ii) pillow case and pillow slip	6304.92.30
	(iii) table cloth and table cover	6304.92.40
	(iv) terry towel	6304.92.50
	(v) towels, other than terry type	6304.92.60
	(f) Not knitted or crocheted of synthetic fibres	6304.93.00
	(g) Other	6304.99.90
	(2) Blanket and travelling rugs	6301
16	Beedi leaves	1404.90.10
17	Beltings of all varieties and descriptions	
	(1) Conveyor or transmission belts or belting of vulcanised rubber	4010
	(2) Leather belting for machinery	4204.00.40
	(3) Transmission or conveyor belts or belting, of textile machinery, whether or not impregnated, coated, covered or laminated with plastics or reinforced with metal or other material	5910
	(4) PVC belt conveyor	3926.90.10
18	Bicycles, tricycles, cycle rickshaws and their parts including tyres and tubes	
	(1) Bicycles	8712.00.10

Draft HSN Coding for commodities under VAT schedules

	(2) Tricycles, cycle rickshaws	8712.00.90
	(3) Parts	
	(a) Bicycle rims	8714.92.10
	(b) Bicycle spokes	8714.92.20
	(c) Bicycle hubs	8714.93.10
	(d) Bicycle free-wheels	8714.93.20
	(e) Bicycle saddles	8714.95.10
	(f) Bicycle chain	8714.99.10
	(g) Bicycle wheels	8714.99.20
	(4) Tyres	
	(a) of bicycles	4011.50
	(b) Other	4011.99.00
	(5) Inner Tubes	
	(a) of bicycles	4013.20.00
	(b) Other	4013.90.50
19	Biomass briquettes	****
20	Bitumen	2714.90.20
21	Bleaching powder of all varieties and descriptions	2828.90.11
22	Bone meal	0506.90
23	<i>Buckets made of iron and steel, aluminium, plastic or other materials (except precious metals)</i>	
	<i>(1) of iron and steel</i>	7323.99.90
	<i>(2) of aluminium</i>	7615.20.90
	<i>(3) of plastic</i>	3924.90.90
	<i>(4) of other material</i>	
24	Candles	
25	Capital goods	
26	Castings of all metals	
	(1) of non-malleable cast iron	7325.10.00
	(2) of iron	7325.99.10
	(3) of alloy steel	7325.99.20
	(4) of stainless steel	7325.99.30
	(5) grinding balls and similar articles for mills	7325.91.00
	(6) rudders for ships or boats	7325.99.91
	(7) drain covers	7325.99.92
	(8) plates and frames for sewage water or similar system	7325.99.93
	(9) of copper	7419.91.00
	(10) of other metals	****
27	Centrifugal, monoblock, submersible and other pump sets and their parts	
	(1) Centrifugal pumps primarily designed to handle water	8413.70.10
	(2) Axial flow and mixed flow vertical pump designed primarily for handling water	8413.81.30
	(3) Single and multi stage chemical and process pumps	8413.70.91
	(4) Horizontal split casing pumps	8413.70.92
	(5) Horizontal self priming pumps	8413.70.93
	(6) Vertical turbine driven pumps	8413.70.94
	(7) Boiler feed pumps	8413.70.95
	(8) Slurry pumps	8413.70.96
	(9) Dredger pumps	8413.70.98
	(10) Gas pumps	8413.81.10
	(11) Hydraulic ram	8413.81.20
	(12) Deep tubewell turbine pump	8413.50.21
	(13) Other pumps primarily designed to handle water	8413.50.29

Draft HSN Coding for commodities under VAT schedules

	(14) Parts of pumps other than liquid elevators	8413.91
	(15) Liquid Elevators and parts	
	(a) Liquid Elevators	8413.82.00
	(b) Parts	8413.92.00
	(16) Vacuum pumps and parts	
	(a) Vacuum pumps	8414.10.00
	(b) Parts of vacuum pumps	8414.90.90
28	Cereal groats, meal and pellets; and cereal grains otherwise worked	
	(1) Groats of wheat	1103.11.10
	(2) Meal of Wheat	1103.11.20
	(3) Groats and meal of Maize (corn)	1103.13.00
	(4) Groats and meal of other cereals	1103.19.00
	(5) Pellets	1103.20.00
	(6) Rolled or flaked grains of Oats	1104.12.00
	(7) Rolled or flaked grains of other cereals	1104.19.00
	(8) Other worked grains (for example; hulled, pearled , sliced or kibbled)	
	(a) of Oats	1104.22.00
	(b) of Maize (corn)	1104.23.00
	(c) of other cereals	1104.29.00
	(9) Germ of cereals, whole, rolled , flaked or ground	1104.30.00
29	Clay including fireclay , fine china clay and ball clay	
	(1) Kaolin and other kaolinic clays, whether or not calcined	2507
	(2) Fire clay	2508.30
	(3) Other clays (not including expanded clays of HSN heading No. 6806), andalusite,	
	(a) Ball clay	2508.40.10
	(b) Earth clay	2508.40.20
	(d) Other	2508.40.90
	(4) Andalusite, Kyanite and Silimanite	2508.50
	(5) Mullite	2508.60.00
	(6) Chamottee or dinas earths	2508.70.00
30	Coal, including coke in all its forms but excluding charcol	
	(1) Anthracite	2701.11.00
	(2) Bituminous coal	2701.12.00
	(3) Coking coal	2701.19.10
	(4) Steam coal	2701.19.20
	(5) Anthracite agglomerated	2701.20.10
	(6) Petroleum coke	
	(a) Not calcined	2713.11.00
	(b) Calcined	2713.12.00
	(7) Hard coke of coal	2704.00.30
	(8) Soft coke of coal	2704.00.40
	(9) Other	2701.20.90
31	Coal tar	2706.00.10
32	Coffee beans and seeds, cocoa beans and pod	
	(1) Coffee beans and coffee seeds	0901
	(2) Cocoa beans and cocoa pod	1801.00.00
	(3) Cocoa shells, husks, skins and other cocoa waste	1802.00.00
33	Coir and coir products excluding coir mattresses	
	(1) Coir	5305.11
	(2) Coir products excluding coir mattresses	5609.00.10
34	Combs	
	(a) of plastic and rubber	9615.11.00

Draft HSN Coding for commodities under VAT schedules

	(b) other	9615.19.00
35	Cottage cheese	
	(1) Grated or powdered cheese of all kinds	0406.20.00
	(2) Processed cheese, not grated or powdered	0406.30.00
	(3) Blue-veined cheese	0406.40.00
	(4) Other cheese	0406.90.00
36	Cotton and cotton waste	
	(1) Cotton not carded or combed	5201
	(2) Cotton, carded or combed	5203
	(3) Cotton waste	5202
37	Crucibles	6903.20.10
38	Crude petroleum oils and crude oils obtained from bituminous minerals	2709.00.00
39	Cups and glasses of paper and plastic	
	(1) of paper	4823.60.00
	(2) of plastic	
40	Degras: Residues resulting from the treatment of fatty substances or animal or vegetable waxes	
	(1) Degrass	1522.00.10
	(2) Soap stocks	1522.00.20
	(3) Other	1522.00.90
41	Drugs, Medicines and Bulk Drugs	
	(1) Pro-vitamins and vitamins, natural or reproduced by synthesis (including natural	2936
	(2) Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced	2937
	(3) Antibiotics	2941
	(4) Other organic compounds: cefadroxil and its salts, ibuprofen, diazepam, nifedipine,	2942.00
	(5) Glands and other organs for organo therapeutic uses, dried, whether or not	3001
	(6) Animal blood prepared for therapeutic, prophylactic or diagnostic use, antiserum and	3002
	(7) Glucose and glucose syrup	
	(a) Glucose and glucose syrup not containing fructose or containing in the dry	
	(i) Glucose, liquid	1702.30.10
	(ii) Glucose, solid	1702.30.20
	(b) Glucose and glucose syrup containing in the dry state at least 20% but less	
	(i) Glucose, liquid	1702.40.10
	(ii) Glucose, solid	1702.40.20
	(8) Medicaments (excluding goods of headings nos. 3002, 3005 or 3006) consisting of two	3003
	(a) Medicaments of Ayurvedic system	3003.90.11
	(b) Medicaments of Unani system	3003.90.12
	(c) Medicaments of Siddha	3003.90.13
	(d) Medicaments of Homoeopathic system	3003.90.14
	(e) Medicaments of Bio-chemic system	3003.90.15
	(9) Medicaments (excluding goods of heading nos. 3002, 3005, or 3006) consisting of	3004
	(a) Medicaments of Ayurvedic system	3004.90.11
	(b) Medicaments of Unani system	3004.90.12
	(c) Medicaments of Siddha	3004.90.13
	(d) Medicaments of Homoeopathic system	3004.90.14
	(e) Medicaments of Bio-chemic system	3004.90.15
	(10) Wadding gauze, bandages, and similar articles (for example, dressings, adhesive	3005
	(11) Bulk Drugs	
	(a) Ketones and Quinones whether or not with other oxygen function, and their	2914
	(b) Oxygen- function amino compounds	2922
	(c) Organic derivatives of hydrazine or of hydroxylamine	2928
	(d) Other organo-inorganic compounds	2931
	(e) Heterocyclic compounds with oxygen hetero- atom (s) only	2932

Draft HSN Coding for commodities under VAT schedules

	(f) Heterocyclic compounds with nitrogen hetero- atom (s) only	2933
	(g) Nucleic acids and their salts whether or not chemically defined other hetereo	2934
	(h) Sulphonamides	2935
	(12) Diagnostic or laboratory reagents on a backing , prepared diagnostic or laboratory	
	(a) Pregnancy confirmation reagents	3822.00.11
	(b) Reagents for diagnosing AIDS	3822.00.12
	(c) Other	3822.00.19
	(13) Hot water bottles	4014.90.10
	(14) Ice bags	4014.90.20
	(15) <i>Blood bags and urine bags</i>	
	(16) Disposable Hypodermic Syringes	
	(17) Disposable Hypodermic Needles	
	(18) Disposable Perfusion sets	
	(19) Preparations applied on human body for the purpose of repelling insects like	
	(20) Medicated ointments	
	(21) Syringes with or without needles	9018.31.00
	(22) Tubular metal needles and needles for sutures	9018.32
	(23) Catheters (for urine , stool)	9018.39.10
	(24) Cardiac catheters	9018.39.20
	(25) Cannulae	9018.39.30
	(26) Light liquid paraffin of IP grade	
	(27) Other Pharmaceutical goods except those specified in the 1st Schedule	3006
42	Dry Fruits	
	(1) Dried figs	0804.20.90
	(2) Mangoes, sliced dried	0804.50.30
	(3) Dried grapes (Raisins)	0806.20.10
	(4) Dried apricots	0813.10.00
	(5) Dried prunes	0813.20.00
	(6) Dried apples	0813.30.00
	(7) Dried Singoda whole (water nut)	0813.40.20
	(8) Mixtures of dried fruits	0813.50.20
43	Edible oils	
	(1) Soyabean oil	1507.90.10
	(2) Groundnut oil	1508.90.91
	(3) Olive oil	1509.90.10
	(4) Palm oil	
	(a) Refined bleached deodorised palm oil	1511.90.10
	(b) Refined bleached deodorised palmolein	1511.90.20
	(5) Sunflower oil	1512.19.10
	(6) Saffola oil	1512.19.30
	(7) Cottonseed oil	1512.29.10
	(8) Coconut oil	1513.11.00
	(9) Babassu oil	1513.29.20
	(10) Refined colza oil	1514.19.10
	(11) Refined rapeseed oil	1514.19.20
	(12) Refined mustard oil	1514.99.20
	(13) Linseed oil	1515.19.10
	(14) Maize (corn) oil	1515.29.10
	(15) Castor oil	1515.30.10
	(16) Seasam oil	1515.50.91
	(17) Fixed vegetable oils of edible grade namely: mango kernal oil, mahua oil, rice bran oil	1515.90.40
	(18) Other edible oils	1515.90.91

Draft HSN Coding for commodities under VAT schedules

	(19) Other partly or wholly hydrogenated vegetable oils	
	(a) cottonseed oil	1516.20.11
	(b) groundnut oil	1516.20.21
	(c) castor oil	1516.20.31
	(d) other including Vanaspati	1516.20.91
	(20) Vegetable edible oils excluding heading 1516	
	(a) linseed oil	1518.00.11
	(b) castor oil dehydrated	1518.00.21
	(c) other vegetable oils edible grade	1518.00.31
44	Electrodes	
	(1) Electrodes of a kind used for furnaces	8545.11.00
	(2) Other	8545.19.00
45	Embroidery or zari articles, that is to say, -imi,zari,kasab,saima dabka,chumki,gota sitara, naqsi,kora,glass bead,badia	
	(1) Embroidery without visible ground	5810.10.00
	(2) Other embroidery of cotton	5810.91.00
	(3) embroidery of man made fibres	5810.92
	(a) embroidered badges , motifs and the like	5810.92.10
	(b) Other embroidered articles	5810.92.90
	(4) embroidery of other textile materials	5810.99.00
46	Exercise book, graph book and note book / laboratory note book	
	(1) Exercise book	4820.20.00
	(2) Note book	4820.10.90
	(3) Graph book, Laboratory Note book	4820.90.90
47	Refractory monolithic	
48	Ferrous and non-ferrous metals and alloys; non ferrous metals such as aluminium, copper, zinc and extrusions of those	
	(1) Pig iron and spieeleisen in pigs, blocks or other primary forms	7201
	(2) Ferroalloys	7202
	(3) Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 percent, in slumps, pellets or similar forms:	7203
	(4) Ferrous waste and scrap; remelting scrap ingots of iron or steel	7204
	(5) Granules and powders, of pig iron, spiegeleisen, iron or steel	7205
	(6) Iron and nonalloy steel in ingots or other primary forms (excluding iron of heading	7206
	(7) Semifinished products of iron or nonalloy steel: Containing by weight less than 0.25	7207
	(8) Flat-rolled products of iron or nonalloy steel, of a width of 600mm (23.6 inches) or	7208
	(9) Flat-rolled products of iron or nonalloy steel, of a width of 600mm (23.6 inches) or	7209
	(10) Flat-rolled products of iron or nonalloy steel, of a width of 600mm (23.6 inches) or	7210.00
	(11) Flat-rolled products of iron or nonalloy steel, of a width of less than 600mm (23.6	7211
	(12) Flat-rolled products of iron or nonalloy steel, of a width of less than 600mm (23.6	7212
	(13) Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel;	7213
	(14) Other bars and rods of iron or nonalloy steel, not further worked than forged, hot-	7214
	(15) Other bars and rods, of iron or nonalloy steel	7215
	(16) Angles, shapes and sections of iron or nonalloy steel	7216
	(17) Wire of iron or nonalloy steel	7217
	(18) Stainless steel in ingots or other primary forms; semi finished products of stainless	7218
	(19) Flat-rolled products of stainless steel, of a width of 600mm (23.6 inches) or more:	7219
	(20) Flat-rolled products of stainless steel, of a width of less than 600mm (23.6 inches):	7220.00
	(21) Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	7221
	(22) Other bars and rods or stainless steel; angles, shapes and sections of stainless	7222.00
	(23) Wire of stainless steel	7223
	(24) Other alloy steel in ingots or other primary forms; semifinished products of other	7224

Draft HSN Coding for commodities under VAT schedules

(25) Flat-rolled products of other alloy steel, of a width of 600mm (23.6 inches) or more:	7225
(26) Flat-rolled products of other alloy steel, of a width of less than 600mm (23.6 inches)	7226.00
(27) Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	7227
(28) Other Bars and rods of other alloy steel; angles, shapes and sections, of other alloy	7228.00
(29) Wire of other alloy steel	7229
(30) Sheet piling of iron or steel, whether or not drilled, punched or made from assembled	7301
(31) Railway or tramway track construction material of iron or steel, the following: rails,	7302
(32) Tube or pipe fittings (for example couplings, elbows, sleeves), of iron or steel: Cast	7307
(33) Copper mattes; cement copper (precipitated copper)	7401
(34) Unrefined copper; copper anodes for electrolytic refining copper content	7402
(35) Refined copper and copper alloys, unwrought	7403
(36) Copper Waste and Scrap	7404
(37) Master alloys of copper	7405
(38) Copper powders and flakes	7406
(39) Nickel mattes, nickel oxide sinters and other intermediate products of nickel	7501
(40) Unwrought nickel	7502
(41) Nickel waste and scrap	7503
(42) Nickel powders and flakes	7504
(43) Unwrought aluminium	7601
(44) Aluminium waste and scrap	7602
(45) Aluminium powders and flakes	7603
(46) Unwrought lead	7801
(47) Lead waste and scrap	7802
(48) Unwrought zinc	7901
(49) Zinc waste and scrap	7902
(50) Zinc dust, powders and flakes	7903
(51) Unwrought tin	8001
(52) Tin waste and scrap	8002
(53) Tungsten powders	8101.10.00
(54) Tungsten unwrought	8101.94.00
(55) Tungsten waste and scrap	8101.97.00
(56) Molybdenum Powders	8102.10.00
(57) Molybdenum Unwrought	8102.94.00
(58) Molybdenum Waste and scrap	8102.97.00
(59) Tantalum Unwrought	8103.20
(60) Tantalum Waste and scrap	8103.30.00
(61) Magnesium Unwrought	8104.11.00
(62) Magnesium Waste and scrap	8104.20
(63) Magnesium Powders	8104.30.20
(64) Cobalt Unwrought	8105.20.20
(65) Cobalt Powders	8105.20.30
(66) Cobalt Waste and scrap	8105.30.00
(67) Bismuth, Unwrought	8106.00.10
(68) Bismuth, Waste and scrap	8106.00.20
(69) Cadmium, Unwrought or powder	8107.20.00
(70) Cadmium, Waste and scrap	8107.30.00
(71) Titanium, Unwrought or powder	8108.20.00
(72) Titanium, Waste and scrap	8108.30.00
(73) Zirconium, Unwrought or powder	8109.20.00
(74) Zirconium, Waste and scrap	8109.30.00
(75) Antimony, Unwrought or powder	8110.10.00
(76) Antimony, Waste and scrap	8110.20.00

Draft HSN Coding for commodities under VAT schedules

	(77) Manganese, Unwrought	8111.00.10
	(78) Manganese, Waste and scrap	8111.00.20
	(79) Beryllium, Unwrought or powder	8112.12.00
	(80) Beryllium, Waste and scrap	8112.13.00
	(81) Chromium, Unwrought or powder	8112.21.00
	(82) Chromium, Waste and scrap	8112.22.00
	(83) Germanium, Unwrought	8112.30.10
	(84) Germanium, Waste and scrap	8112.30.20
	(85) Vanadium, Unwrought	8112.40.10
	(86) Vanadium, Waste and scrap	8112.40.20
	(87) Thallium, Unwrought or powder	8112.51.00
	(88) Thallium, Waste and scrap	8112.52.00
	(89) Cermets, Unwrought	8113.00.10
	(90) Cermets, Waste and scrap	8113.00.20
49	Fertilizers, pesticides, weedicides, insecticides , fungicides , herbicides, rodenticides ,anti-sprouting products and plant growth regulators, bio-fertilisers, micronutrients , disinfectants and similar products	
	(1) Animal or vegetable fertilisers whether or not mixed together or chemically treated;	3101
	(2) Chemical fertilisers	
	(a) Mineral or chemical fertilisers, nitrogenous	3102
	(b) Mineral or chemical fertilisers, phosphatic	3103
	(c) Mineral or chemical fertilisers, potassic	3104
	(d) Mineral or chemical fertilisers containing two or three of the fertilising elements	3105
	(3) Gypsum	2520.10.10
	(4) Bio-fertilisers and micronutrients	*****
	(5) Pesticides, weedicides, insecticides , fungicides , herbicides, rodenticides, anti-	3808
50	Fibres of all types and Fibre Waste	
	(1) Jute and other textile bast fibers (excluding flax, true hemp and ramie), raw or	5303
	(2) Sisal and other textile fibres of the genus agave, raw or processed but not spun; tow	5304
	(3) Coconut, abaca (Manila hemp or musa textiles Nee), ramie and other vegetable textile	5305
	(4) Synthetic staple fibres, not carded, combed or otherwise processed for spinning	5503
	(5) Artificial staple fibres, not carded, combed or otherwise processed for spinning	5504
	(6) Waste (including noils, yarn waste and garnetted stock) of man made fibres	5505
	(7) Synthetic staple fibres, carded, combed or otherwise processed for spinning	5506
	(8) Artificial staple fibres, carded, combed or otherwise processed for spinning	5507
51	Fried and roasted grams	2008.19.40
52	Hand pumps , parts and fitting	
	(1) Pumps fitted with a measuring device used for dispensing fuel or lubricants, of the type used in filling stations or in garages	8413.11.10
	(2) Other hand pumps other than those of heading 8413.11.10	8413.20.00
	(3) Hand or foot operated air pumps	8414.2
	(4) Parts and fittings of hand pumps	8413.91.40
53	Handicrafts	
	(1) Worked ivory and articles of Ivory	9601.10.00
	(2) Worked horn and articles of horn	9601.90.40
	(3) Wood marequetry and inlaid wood ; Caskets and cases for jewellery and cutlery and	4420
	(4) Other articles of wood	4421
	(5) Articles made of jute	5909.00.30
54	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower	1211
55	Hides and skins, whether in raw or dressed state, other than furskins and artificial fur	

Draft HSN Coding for commodities under VAT schedules

(1) Raw hides and skins of bovine (INN) (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	4101
(2) Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned parchment-dressed or further prepared), whether or not with wool on or split	4102
(3) Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned , parchment-dressed or further prepared), whether or not dehaired or split, other than birdskins or part of bird skins	4103
(4)Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	4104
(5) Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	4105
(6) Tanned or crust hides and skins of other animals,without wool or hair on, whether or not split, but not further prepared	4106
(7) Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on , whether or not split , other than Chamois (including combination chamois) leather , patent leather and patent laminated leather , metalised leather.	4107
(8) Leather further prepared after tanning or crusting including parchment-dressed leather, of sheep or lamb without wool on , whether or not split , other than Chamois (including combination chamois) leather , patent leather and patent laminated leather, metalised leather	4112
(9) Leather further prepared after tanning or crusting including parchment-dressed leather, of other animals , without wool or hair on , whether or not split , other than Chamois (including combination chamois) leather , patent leather and patent laminated leather , metalised leather	4113
(10) Pairings and other waste of leather	4115.2
(11) Animal Hair	
(a) Pigs' , hogs' or boars' bristles and hair; badger hair and other brush	0502
(b) Horse hair and horse hair waste whether or not put up as a layer with or	0503.00.00
(c) Fine or coarse animal hair, not carded or combed	5102
56 Honey	0409.00.00
57 Hosiery goods	6115
58 Hurricane lanterns, kerosene lamps/lantern, petromax, glass chimney	9405.50.10
59 Ice	2201.90.10
60 Imitation Jewellery and Synthetic gems	
(1) Cuff-links and studs	7117.11.00
(2) Bangles other than those specifically mentioned in First Sch	7117.19.10
(3) German Silver Jewellery	7117.19.20
(4) Jewellery studded with imitaion pearls or imitation or synthetic stones	7117.90.10
(5) Other imitation jewellery	7117.90.90
(6) Synthetic gems	7018.10.90
61 Incence sticks commonly known as havan samagri including dhoop, agarbathi, sambrani or lobhana	3307.41.00
62 Industrial cables (high voltage cables, XLPE Cables, jelly filled cables	
(1) Co-axial cables	8544.20.10
(2) Telephone cables	
(a) Telephone cables fitted with connectors	8544.41
(b) Other telephone cables	8544.49
(1) <i>Winding wire of Copper</i>	
(a) <i>of copper</i>	8544.11

Draft HSN Coding for commodities under VAT schedules

(b) other	8544.19
(2) Co-axial cable and other co-axial electric conductors	
(a) Co-axial cables	8544.20.10
(b) Other	8544.20.90
(3) Ignition wiring sets and other wiring sets of a kind used in vehicles , aircraft or ships	8544.30.00
(4) Other electric conductors , for a voltage not exceeding 80V	
(a) Telephone cables fitted with connectors	
(i) Dry core paper insulated	8544.41.11
(ii) Other	8544.41.19
(iii) Paper insulated	8544.41.20
(iv) Plastic insulated	8544.41.30
(v) Rubber insulated	8544.41.40
(vi) Other	8544.41.90
(b) Other telephone cables	
(i) Dry core paper insulated	8544.49.11
(ii) Other	8544.49.19
(iii) Paper insulated cables	8544.49.20
(iv) Plastic insulated cables and flexes	8544.49.30
(v) Other	8544.49.90
(5) Other electric conductors , for a voltage exceeding 80V but not exceeding 1000V	
(a) Paper insulated	8544.51.10
(b) Plastic insulated, of a kind used for communication	8544.51.20
(c) Other plastic insulated	8544.51.30
(d) Rubber insulated of a kind used for telecommunication	8544.51.40
(e) Other rubber insulated	8544.51.50
(f) Other	8544.51.90
(6) Other electric conductors , for a voltage exceeding 80V but not exceeding 1000V	
(a) Paper insulated	8544.59.10
(b) Plastic insulated, of a kind used for communication	8544.59.20
(c) Other plastic insulated	8544.59.30
(d) Rubber insulated of a kind used for telecommunication	8544.59.40
(e) Other rubber insulated	8544.59.50
(f) Other	8544.59.90
(7) Other electric conductors , for a voltage exceeding 1000V	
(a) Paper insulated	8544.60.10
(b) Plastic insulated	8544.60.20
(c) Rubber insulated	8544.60.30
(d) Other	8544.60.90
63 Insulators	8546
64 IT Products	
(1) Word processing machines, Electronic typewriters	
(a) Word processing machines	8469.11.00
(b) Electronic typewriters	8469.12.00
(2) Microphones, multimedia speakers, headphones etc	
(a) Microphones	8518.10.00
(b) Multimedia speakers	8518.22.00
(c) Headphones etc.	8518.30.00
(3) Telephone answering machines	8520.20.00
(4) Prepared unrecorded media for sound recording	8523
(5) IT software of any media.	
(a) Disc for laser reading systems for reproducing phenomena other than sound or	8524.31.11
(b) Magnetic tapes for reproducing phenomena other than sound or image	8524.40.11

Draft HSN Coding for commodities under VAT schedules

(c) other software	
(i) on floppy disc or cartridge tape	8524.91.11
(ii) on disc or on CD ROM	8524.91.12
(iii) on other media	8524.91.13
(d) Recorded and pre-recorded DVDs and CDs	
(6) <i>Transmission apparatus other than apparatus for radio or T.V. broadcasting</i>	
(a) <i>Walkie-talkie set</i>	8525.20.11
(b) <i>Cordless handset</i>	8525.20.12
(c) <i>Car telephone</i>	8525.20.13
(d) <i>Transportable telephone</i>	8525.20.14
(e) <i>Marine radio communication equipment</i>	8525.20.15
(f) <i>Amateur radio equipment</i>	8525.20.16
(g) <i>Cellular telephone (Mobile phone)</i>	8525.20.17
(h) <i>Other</i>	
(I) <i>Parts of the above</i>	
(7) Radio communication receivers, Radio Pagers	
(a) Radio pagers	8527.90.11
(b) Demodulators	8527.90.12
(c) Other	8527.90.19
(8) Aerials, antennas and parts	8529.10
(9) LCD Panels, LED panels and parts.	
(a) LCD Panels / LED Panels	8531.20.00
(b) Parts	8531.90.00
(10) Electrical capacitors, fixed, variable and parts	
(a) Electrical capacitors, fixed, variable	8532
(b) Parts	8532.90.00
(11) Electronic calculators	8470.10.00
(12) Electrical resistors	8533
(13) Printed Circuits	8534.00.00
(14) Switches,connectors,relays for up to 5 amps	8536.10.10
(15) DATA/Graphic Display tubes, other than Picture tubes and parts	
(a) Colour	8540.40.00
(b) Black & White or other monochrome	8540.50.00
(16) Diodes, transistors & similar semi-conductor devices	8541
(17) Electronic Integrated Circuits and Micro-assemblies	8542
(18) Signal Generators and parts	
(a) Signal Generators	8543.20
(b) Parts	8543.90.00
(19) Optical fibre cables madeup of individually sheathed fibres, whether or not	8544.70
(20) Optical fibre and optical fibre bundles, cables, other than those of heading 8544.70	9001.10.00
(21) Liquid Crystal devices, flat panel display devices and parts	
(a) Liquid Crystal devices, flat panel display devices	9013.80.10
(b) Parts	9013.9
(22) Computer systems and peripherals, Electronic diaries	
(a) computer systems, peripherals and parts	8471
(b) Electronic diaries	8470.90.10
(23) Cathode ray oscilloscopes, spectrum analysers, signal analysers	
(a) Cathode ray oscilloscopes	9030.20.00
(b) Spectrum analysers	9030.39.20
(c) Signal analysers	
(24) Parts and Accessories of HSN 84.69, 84.70 & 84.71	8473
(25) DC Micromotors,Stepper motors of 37.5 watts.	

Draft HSN Coding for commodities under VAT schedules

	(a) D C Micromotors of an output not exceeding 37.5 W	8501.10.11
	(b) D C Micromotors of an output not exceeding 750 W	8501.31.11
	(c) Stepper motors of an output not exceeding 37.5 W	8501.10.12
	(d) Stepper motors of an output not exceeding 750 W	8501.31.12
	(26) Parts of HSN 85.01	8503
	(27) Uninterrupted power supply	8471.90.00
	(28) Permanent magnets and articles	8505
	(29) Electrical apparatus for line telephony or line telegraphy.	8517
	(30) DVDs and CDs	
65	Ivory, tortoise-shell, whale-bone and whalebone hair, horns antlers, hooves,	
	(1) Ivory	0507.10.10
	(2) Ivory powder and waste	0507.10.20
	(3) Hoof meal	0507.90.10
	(4) Horn meal	0507.90.20
	(5) Hooves, claws, nails and beaks	0507.90.30
	(6) Antlers	0507.90.40
	(7) Buffalo horns	0507.90.50
	(8) Tortoise shell	0507.90.60
	(9) Claws and waste of tortoise shell	0507.90.70
	(10) Other	0507.90.90
66	Jute-cum-polypropylene coverings	6305
67	Kattha	
68	Kerosene oil sold through PDS	2710.19.10
69	Khandasari sugar	1701.11.20
70	Khoya/ Khoa	*****
71	Knitting wool	5109.10.10
72	Lac and shellac	
	1) Shellac	1301.10.10
	(2) Seed lac	1301.10.20
	(3) Stick lac	1301.10.30
	(4) Dewaxed and decolourised lac	1301.10.40
	(5) Bleached lac	1301.10.50
	(6) Gasket lac	1301.10.60
	(7) Button lac	1301.10.70
	(8) Garnet lac	1301.10.80
73	Leaf plates and cups	1404.90.90
74	Lignite	
	(1) Lignite whether or not pulverised, but not agglomerated	2702.10.00
	(2) Agglomerated lignite	2702.20.00
75	Lime, limestone, clinker and dolomite	
	(1) Lime,	
	(a) Quick lime	2522.10.00
	(b) Slaked lime	2522.20.00
	(c) Hydraulic lime	2522.30.00
	(2) Lime stone,	2521
	(3) Cement clinkers	2523.10.00
	(4) Dolomite	2518
76	Meat, poultry, fish, sea food, egg, processed and preserved	
	(1) Meat of bovine animals, frozen	
	(a) Carcasses and half-carcasses	0202.10.00
	(b) Other cuts with bone in	0202.20.00
	(c) Boneless	0202.30.00

Draft HSN Coding for commodities under VAT schedules

(2) Meat of swine, frozen	
(a) Carcasses and half-carcasses	0203.21.00
(b) Hams, shoulders and cuts thereof with bone in	0203.22.00
(c) Other	0203.29.00
(3) Meat of sheep or goats, frozen	
(a) Carcasses and half-carcasses of lamb, frozen	0204.30.00
(b) Other meat of sheep, frozen	
(i) Carcasses or half-carcasses	0204.41.00
(ii) Other cuts with bone in	0204.42.00
(iii) Boneless	0204.43.00
(4) Meat of horses, asses , mules or hinnies, frozen	0205.00.00
(5) Edible offal of	
(a) Bovine animals , frozen	
(i) Tongues	0206.21.00
(ii) Livers	0206.22.00
(iii) Other	0206.29.00
(b) Swine, frozen	
(i) Livers	0206.41.00
(ii) Other	0206.49.00
(c) Sheep or goats, frozen	0206.90.10
(d) Others	0206.90.90
(6) Meat, and edible offal, of the poultry, frozen	
(a) Of fowls	
(i) Not cut in pieces, frozen	0207.12.00
(ii) Cuts and offal, frozen	0207.14.00
(b) Of turkeys	
(i) Not cut in pieces, frozen	0207.25.00
(ii) Cuts and offal, frozen	0207.27.00
(c) Of ducks, geese or guinea fowls	
(i) Not cut in pieces, frozen	0207.33.00
(ii) Other, frozen	0207.36.00
(7) Pig fat, free of lean meat and poultry fat, not rendered or otherwise extracted, fresh,	0209.00.00
(8) Meat and edible meat offal, salted, in brine, dried or smoked ; edible flours and meals	0210
(9) Fish, frozen , excluding fish fillets and other fish meat of heading 0304	0303
(10) Fish fillets and other fish meat (whether or not minced), frozen	
(a) Fish fillets frozen	0304.20
(b) Fish meat frozen	0304.90.00
(11) Fish, dried , salted or in brine, smoked fish, whether or not cooked before or during	0305
(12) Crustaceans, whether in shell or not, frozen	
(a) Rock lobster and other sea craw fish	0306.11.00
(b) Lobsters	0306.12
(c) Shrimps and prawns	0306.13
(d) Crabs	0306.14.00
(e)Other, including flours , meals and pellets of crustaceans, fit for human	0306.19.00
(13) Molluscus whether, in shell or not, frozen	
(a) Squid tubes, frozen	0307.49.10
(b) Whole squids, frozen	0307.49.20
(c) Dried squids	0307.49.30
(d) Jelly fish, dried, salted or frozen	0307.99.20
(e) Other	0307.99.90
(14) Birds' eggs not in shell, and egg yolks , fresh, dried, cooked by steaming or by	
(a) Egg yolks, dried	0408.11.00

Draft HSN Coding for commodities under VAT schedules

	(b) Other	0408.99.00
	(15) Edible products of animal origin, not elsewhere specified or included	
	(a) of wild animals	0410.00.10
	(b) Turtle eggs and Salanganes' nests	0410.00.20
	(c) Other	0410.00.90
	(16) Guts of cattle for natural food casings	0504.00.10
	(17) Guts of sheep and goats for natural food casings	0504.00.20
	(18) Guts of other wild animals for natural food casings	0504.00.31
	(19) Sausages and similar products, of meat, meat offal or blood; food preparations based	1601.00.00
	(20) Other prepared and preserved meat, meat offal or blood	1602
	(21) Extracts and juices of meat, fish or crustaceans, molluscus or other aquatic	1603
	(22) Prepared and preserved fish; Caviar and caviar substitutes prepared from fish eggs	1604
	(23) Crustaceans, molluscus and other aquatic invertebrates, prepared and preserved	1605
77	Medical equipments/devices and implants	
	(1) Electro cardiograph	9018.11.00
	(2) Ultrasonic scanning apparatus	9018.12
	(3) Magnetic Resonance Imaging Apparatus	9018.13.00
	(4) Scientigraphy apparatus	9018.14.00
	(5) Electro encephalograph	9018.19.10
	(6) Echo cardiograph	9018.19.20
	(7) Ultra violet or infra-red ray apparatus	9018.20.00
	(8) Dental drill engines, whether or not combined on a single base with other dental	9018.41.00
	(9) Ophthalmoscope	9018.50.10
	(10) Tonometers	9018.50.20
	(11) Ophthalmic lasers	9018.50.30
	(12) Instrument and apparatus for measuring blood pressure	9018.90.11
	(13) Stethoscopes	9018.90.12
	(14) Surgical tools	
	(a) Bone saws, drills , trephines and burns	9018.90.21
	(b) Knives, scissors and blades	9018.90.22
	(c) Forceps, forcep clamps, clips , needle holders , introducers, cephalotribe bone	9018.90.23
	(d) Chisel, guages, elevators , raspatones, osteotome, craniotome, bone cutters	9018.90.24
	(e) Retractors, spatulaprobes, hooks dilators, sounds , mallets	9018.90.25
	(15) Renal dialysis equipment (artificial kidneys, kidney machines and dialysers)	9018.90.31
	(16) Blood transfusion apparatus	9018.90.32
	(17) Haemofiltration instruments	9018.90.33
	(18) Anesthetic apparatus and instruments	9018.90.41
	(19) ENT precision instruments	9018.90.42
	(20) Accupuncture apparatus	9018.90.43
	(21) Endoscopes	9018.90.44
	(22) Hilerial or venous shunts	9018.90.91
	(23) Baby incubators	9018.90.92
	(24) Heart-lung machines	9018.90.93
	(25) Difileirillators	9018.90.94
	(26) Fibrescopes	9018.90.95
	(27) Laproscopes	9018.90.96
	(28) Vetrasonic lithotripsy instruments	9018.90.97
	(29) Apparatus for nerve stimulation	9018.90.98
	(30) Mechano therapy appliances	9019.10.10
	(31) Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration and other	9019.20
	(32) Other breathing appliances and gas masks, excluding protective masks having	9020.00.00
	(33) Artificial teeth and dental fittings	

Draft HSN Coding for commodities under VAT schedules

	(a) Artificial teeth	9021.21.00
	(b) Other	9021.29.00
	(34) Pace makers for stimulating heart muscles, excluding parts and accessories	9021.50.00
	(35) X-ray generators and apparatus (non-portable)	9022.14.10
	(36) Portable x-ray machine	9022.14.20
	(37) Clinical thermometers	9025.11.10
	(38) Surgical gloves	
	(a) Disposable gloves of plastics	3926.20.11
	(b) Non-disposable gloves of plastics	3926.20.19
	(c) of rubber	4015.11.00
	(39) Aprons	
	(a) of polyurethane foam	3926.20.21
	(b) Rubber apron	4015.90.10
	(40) Sheets of cellular rubber	4008.11.90
78	Mica, including splittings ; Mica waste	2525
79	Moulded Plastic footwear ,Hawai chappals and straps thereof	
	(1) Water proof footwear with outer soles and uppers of plastics, the uppers of which are	
	(a) footwear incorporating a protective metal toe-cap	6401.10.90
	(b) other foot wear covering the knee	6401.91.90
	(c) footwear covering the ankle but not covering the knee	6401.92.90
	(d) others	6401.99.90
	(2) Other footwear with outer soles and uppers of plastics	
	(a) sports footwear	6402.12.90
	(b) other than sports footwear	6402.19.90
	(3) Footwear with upper straps or thongs assembled to the sole by means of plugs	6402.20.90
	(4) Hawai Chappals	6401.10.10
	(5) Parts including straps	
80	Napa Slabs and Shahabad stones (Rough flooring stones)	6801.00.00
81	Natural graphite	2504
82	Natural Honey	0409.00.00
83	Natural sands of all kinds, whether or not coloured	
	(1) Silica sands, processed (white)	2505.10.11
	(2) Silica sands, processed (brown)	2505.10.12
	(3) Quartz sands (including moulding sands)	2505.10.20
	(4) River sand and grit	*****
	(5) Other	2505.90.00
84	Natural sponge of animal origin	0509.00
85	Newars	5806.31.20
86	Oil Cake	
	(1) Soyabean oil cake	
	(a) Oil-cake and oil-cake meal of soyabean expeller variety	2304.00.10
	(b) Other	2304.00.90
	(2) Groundnut oil cake	
	(a) Oil-cake and oil-cake meal of ground-nut expeller variety	2305.00.10
	(b) Other	2305.00.90
	(3) Linseed oil cake	
	(a) Oil-cake and oil-cake meal of expeller variety	2306.20.10
	(b) Other	2306.20.90
	(4) Sunflower oil cake	
	(a) Oil-cake and oil-cake meal seed expeller variety	2306.30.10
	(b) Other	2306.30.90
	(5) Coconut oil cake	

Draft HSN Coding for commodities under VAT schedules

	(a) Oil-cake and oil-cake meal expeller variety	2306.50.10
	(b) Other	2306.50.90
	(6) Castor seed oil cake	
	(a) Expeller variety	2306.90.17
	(b) Solvent extracted	2306.90.27
	(7) Mustard seeds oil-cake and oil-cake meal expeller variety	2306.90.12
	(8) Niger seeds oil-cake and oil-cake meal expeller variety	2306.90.13
	(9) Sesamum seeds oil-cake and oil-cake meal expeller variety	2306.90.14
	(10) Mango kernel Oil-cake and oil-cake meal expeller variety	2306.90.15
	(11) Sal de-oiled cake and oil-cake meal expeller variety	2306.90.16
	(12) Rape or colza seed oil cake	2306.41.00
	(13) Palmnuts or kernels oil cake	2306.60.00
	(14) Maize (corn) germ oil cake	2306.70.00
	(15) Mowra seeds oil-cake and oil-cake meal expeller variety	2306.90.11
87	Oil Seeds	
	(1) Groundnut or Peanut	1202.10.10
	(2) Sesamum or Til	1207.40.10
	(3) Cotton seed	1207.20.10
	(4) Soyabean	1201.00.10
	(5) Rapeseed	1205.10.00
	(6) Mustard	1207.50.10
	(7) Linseed	1204.00.10
	(8) Castor	1207.30.10
	(9) Coconut	1203.00.00
	(10) Sunflower	1206.00.10
	(11) Nigar seed	1207.99.30
	(12) Neem, vepa	1211.90.38
	(13) Kokum	1207.99.40
	(14) Redpalm	1207.10.10
	(15) Safflower	1207.60.10
	(16) Other Oil seeds	1207.99.90
88	Optical goods, that is to say, - spectacles, sun glasses, goggles, lenses and frames including attachments, parts and accessories thereof and lens care solution	
	(1) Spectacles and goggles	9004.90
	(2) Sun glasses	9004.10.00
	(3) Spectacle lenses	
	(a) of glass	9001.40
	(b) of other material	9001.50.00
	(4) Frames and mountings for spectacles, goggles or the like and parts thereof	9003
	(5) Contact lenses	9001.30.00
89	Paper and Newsprint	
	(1) Recovered (waste and scrap) paper	4707
	(2) Newsprint in rolls or sheets	4801
	(3) Uncoated paper and paperboard, of a kind used for writing , printing of other graphic purposes including computer paper and non perforated punch card and punch tape paper, in rolls of rectangular(including square) sheets, of any size , other than paper of heading no.4801, handmade paper and paper board	4802
	(4) Un coated craft paper and paper board, in rolls or sheets other than that of heading no. 4802	4804

Draft HSN Coding for commodities under VAT schedules

(5) Other uncoated paper and paper board in rolls or sheets, not further worked or processed than calendering, supercalendering, glazing or similar finishing, false water-marking or surface sizing	4805
(6) Toilet of facial tissue stock, towel or napkin stock and similar paper of kind used for household or sanitary purposes, cellulose wadding webs' or cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface decorated or printed, in rolls or sheets	4803
(7) Vegetable parchment, grease proof papers, tracing papers and glassine and other glazed or transparent or translucent papers, in rolls or sheets	4806
(8) Composite paper and paper board (made by sticking flat layers of paper or paper board together with an adhesive), not surface coated or impregnated, whether or not internally reinforced, in rolls or sheets	4807
(9) Paper and paper board corrugated (with or without glued flat surface sheets), craped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in 4803	4808
(10) Carbon paper, self - copy paper and other copying or transfer-paper (including or coated or impregnated paper for duplicator stencils or offset plates) whether or not printed, in rolls or sheets	4809
(11) Paper and paper board, coated on one or both sides with kaoline (China clay) or other inorganic substances, with or without a binder and with no other coating, whether or not surface -coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size	4810
(12) Paper, paper board, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface decorated or printed, in rolls or rectangular (including square) sheets, of any size other than goods of the kind described in headings 4803, 4809 or 4810	4811
(13) Cigarette paper whether or not cut to size or in the form of booklet or tubes	4813
(14) Wall paper and similar wall coverings; window transparencies of paper	4814
(15) Floor coverings on a base of paper or of paper board whether or not cut to size	4815.00.00
(16) Carbon paper, self - copy paper and other copying or transfer-paper (other than those of heading 4809), duplicator stencils or offset plates of paper whether or not put up in boxes	4816
(17) Toilet paper and similar paper, cellulose wadding or webs' or cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 c.m. or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, bedsheets, and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper cellulose wadding or webs of cellulose fibres	4818
(18) Paper envelopes whether printed or not, pulp moulded products such as eggs tray and other paper products	
(a) Envelopes	4817.10.00
(b) Pulp moulded trays	4823.70.10
(c) Letter card, plain post cards and correspondence cards	4817.20.00
(d) Boxes, pouches, wallets, and writing compendiums of paper or paper board,	4817.30
(e) Wood pulp board	4823.70.20
(f) Articles made of paper mache other than artware and moulded or pressed goods	4823.70.30
(g) Pre-punched cards	4823.90.21
90 PDS Kerosene	
91 Pebbles, gravels, broken or crushed stone of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint , whether or not heat treated	2517.10
92 Pipes and pipe fittings of all varieties including hose pipes, GI pipes, CI pipes, ductile pipes and PVC	

Draft HSN Coding for commodities under VAT schedules

(1) Pipes	
(a) of plastic	3917
(b) of asbestos- cement	6811.30.10
(c) pipes and pipe fittings of ceramics	6906.00.00
(d) of other refractory ceramic	6903.90.90
(e) of iron other than cast iron or steel	7304
(f) of cast iron	7303
(g) of galvanised iron (line pipe used for oil or gas) of diameter exceeding 406.4 mm	
(i) longitudinally submerged arc welded	7305.11.11
(ii) other longitudinally welded	7305.12.11
(iii) others	7305.19.11
(h) of other galvanised materials (line pipe used for oil or gas)of diameter exceeding	
(i) longitudinally submerged arc welded	7305.11.19
(ii) other longitudinally welded	7305.12.19
(iii) others	7305.19.19
(i) of non-galvanised iron (line pipe used for oil or gas)of diameter exceeding 406.4	
(i) longitudinally submerged arc welded	7305.11.21
(ii) other longitudinally welded	7305.12.21
(iii) others	7305.19.21
(j) of other non-galvanised materials (line pipe used for oil or gas)of diameter	
(i) longitudinally submerged arc welded	7305.11.29
(ii) other longitudinally welded	7305.12.29
(iii) others	7305.19.29
(k) Pipes, tubes, or other hollow profiles of iron or steel other than those coming under	
(i) galvanised	7306.10.11
(ii) non-galvanised	7306.10.21
(l) Pipes, tubes, or other hollow profiles other than iron or steel not coming under	
(i) galvanised	7306.10.19
(ii) non-galvanised	7306.10.29
(m) of copper	7411
(n) of nickel	7507
(o) of Aluminium	7608
(p) of lead	7805.00.10
(q) of zinc	7906.00.10
(r) of tin	8006.00.10
(s) pipes and fittings of rubber	4009
(2) Pipe fittings	
(a) of plastic	3917.40.00
(b) of asbestos- cement	6811.30.90
(c) of iron other than cast iron or steel	7308
(d) of copper	7412
(e) of nickel	7507.20.00
(f) of Aluminium	7609.00.00
(g) of lead	7805.00.20
(h) of zinc	7906.00.20
(i) of tin	8006.00.20
93 Plastic granules, plastic powder and master batches	
(1) Polymers of ethylene , in primary forms	3901
(2) Polymers of propylene or of other olefines, in primary forms	3902
(3) Polymers of styrene, in primary forms	3903
(4) Polymers of vinyl chloride or of other halogenated olefins, in primary forms	3904
(5) Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms	3905

Draft HSN Coding for commodities under VAT schedules

(6) Acrylic polymers in primary forms	3906
(7) Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallylesters and other polyesters, in primary forms	3907
(8) Polymers in primary forms	3908
(9) amino-resins phenolic resins and polyurethanes, in primary forms	3909
(10) Silicones in primary forms	3910
(11) Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products not elsewhere specified or included, in primary forms	3911
(12) Cellulose and its chemical derivatives, not elsewhere specified or included in primary forms including flakes and powders	3912
(13) Natural polymers (for example alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber) not elsewhere specified or included in primary forms	3913
(14) Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms	3914
(15) Waste, parings and scrap of plastics	3915
(16) <i>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</i>	3916
(17) <i>Other plates, sheets, film, foil and strip of plastic including rain gutters</i>	3921
(18) <i>Reprocessed plastic lumpsum chips</i>	****
(19) <i>Reprocessed plastic granules</i>	****
94 Porridge	****
95 Printed materials including diary and calendar	
(1) Music, printed or in manuscript, whether or not bound or illustrated	4904.00.00
(2) Maps and hydrographic or similar charts of all kinds including atlases, wall maps,	4905
(3) Maps, atlases, wall maps, topographical plans and globes used as teaching aids	9023
(4) Printed or illustrated postcards; printed cards bearing personnel greetings, messages	4909
(5) Calendars of any kind, printed, including calendar blocks	4910
(6) Diaries	4820.10
(7) Other printed matter, including printed pictures and photographs	4911
96 Printing ink excluding toner and cartridges	
(1) printing ink (black)	
(a) Lithographic ink and jelly	3215.11.00
(b) Newspaper ink	3215.11.20
(c) Rotary ink	3215.11.30
(d) Screen printing ink	3215.11.40
(2) other printing ink	
(a) Lithographic ink and jelly	3215.19.10
(b) Newspaper ink	3215.19.20
(c) Rotary ink	3215.19.30
(d) Screen printing ink	3215.19.40
97 Processed fruit and vegetables etc, including jams, jelly , pickle, fruits squash, paste fruit drink and fruit juice (whether in sealed containers or otherwise)	
(1) Sauces	
(a) Soya sauce	2103.10.00
(b) Tomato ketchup and other tomato sauces	2103.20.00
(c) Chilli sauce	2103.90.20
(d) Mayonnaise and salad dressings	2103.90.30
(2) Jams, marmalades, jellies	2007
(3) Savories like chips and popcorn;	1905.90.30

Draft HSN Coding for commodities under VAT schedules

(4) Pasta, whether or not cooked or stuffed or otherwise prepared, such as spaghetti,	1902
(5) Paste of onion, ginger or garlic and similar other pastes and combination thereof ,	2103.90.10
(6) Mixed condiments and mixed seasoning	2103.90.40
(7) Soups and broths and preparations thereof; Homogenised composite food	2104
(8) Sugar syrup containing added flavouring or colouring matter, not elsewhere specified	2106.90.40
(9) Compound preparations for making non-alcoholic beverages	2106.90.50
(10) Food flavouring material	2106.90.60
(11) Custard powder	2106.90.80
(12) Vegetables (uncooked or cooked by steaming or boiling in water), frozen	
(a) Potatoes	0710.10.00
(b) Peas	0710.21.00
(c) Beans	0710.22.00
(d) Spinach and orache spinach	0710.30.00
(e) Sweet corn	0710.40.00
(f) Terragon	0710.80.10
(g) Mixtures of vegetables	0710.90.00
(h) Other	0710.80.90
(13) Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in	
(a) Olives	0711.20.00
(b) Capers	0711.30.00
(c) Cucumbers and gherkins	0711.40.00
(d) Mushrooms of the genus Agaricus	0711.51.00
(e) Green pepper in brine	0711.90.10
(f) Assorted canned vegetables	0711.90.20
(g) Other	0711.90.90
(14) Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	
(a) Mushrooms of the genus Agaricus	0712.31.00
(b) Wood ears	0712.32.00
(c) Jelly fungi	0712.33.00
(d) Asparagus, dried	0712.90.10
(e) Dehydrated garlic powder	0712.90.20
(f) Dehydrated garlic flakes	0712.90.30
(g) Marjoram, oregano	0712.90.50
(h) Potatoes	0712.90.60
(i) Other	0712.90.90
(15) Fruits and nuts , uncooked or cooked by steaming or boiling in water, frozen,	
(a) Strawberries	
(i) Containing added sugar	0811.10.10
(ii) Not containing added sugar	0811.10.20
(b) Raspberries, blackberries, mulberries, loganberries, black, white or red currants	
(i) Containing added sugar	0811.20.10
(ii) Not containing added sugar	0811.20.20
(c) Other	
(i) Containing added sugar	0811.90.10
(ii) Not containing added sugar	0811.90.90
(16) Fruits and nuts provisionally preserved by sulphur dioxide gas , in brine in sulphur	
(a) Cherries	0812.10.00
(b) Mango slices in brine	0812.90.10
(17) Peel of citrus fruits or melons (including water melons) frozen dried lor provisionally	0814.00.00
(18) Vegetables, fruits, nuts and other edible parts of plants, prepared or preseved by	2001
(19) Tomatoes prepared or preserved other wise than by vinegar or acetic acid	2002
(20) Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic	2003

Draft HSN Coding for commodities under VAT schedules

(21) Vegetables , fruits, nuts , fruit-peel and other parts of plants, preserved by sugar	2006.00.00
(22) Fruits, nuts and other edible parts of plants (other than roasted and fried vegetable	2008
(23) Coconut products (other than sweets and confectionery and those not specifically included under any other item in this Schedule)	
(a) Desiccated coconut	0801.11.00
(b) Other coconut products	0801.19.90
98 Pulses	0713
99 Rail coaches , wagons and parts and accessories thereof	
(1) Equipment for railways	8530.10.10
(2) Rail locomotives powered from an external source of electricity	8601.10.00
(3) Rail locomotives powered from electric accumulators	8601.20.00
(4) Diesel -electric locomotives	8602.10.00
(5) Steam locomotives and tenders thereof	8602.90.10
(6) Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles	8604.00.00
(7) Other self propelled railway or tramway coaches, vans and trucks powered from an external source of electricity	8603.10.00
(8) Railway or tramway passenger coaches, not self-propelled ; Luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	8605.00.00
(9) Railway or tramway goods vans and wagons , not self-propelled	8606
(10) Railway or tramway track fixtures and fittings	8608.00.10
(11) Mechanical equipment, not electrically powered for signalling to , or controlling-road, rail, or other vehicles , ships or aircraft	8608.00.20
(12) Other traffic control equipment for railways	8608.00.30
(13) Other traffic control equipment for roads or inland waterways, including automatic traffic control equipment for use at ports and airports	8608.00.40
(14) Parts of railway or tramway locomotives or rolling - stock	8607
100 Raw Cashew	0801.31.00
101 Readymade garments	
(1)Men's or boy's overcoats, carcoats, capes, cloaks , anoraks (including ski jackers), and similar articles, knitted or crocheted, other than those of heading 6103	6101
(2) Women's or girls' overcoats, carcoats, capes cloaks , anoraks (including ski jackers), and similar articles, knitted or crocheted, other than those of heading 6104	6102
(3) Men's or boys' suits, ensembles, suit-type jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted	6103
(4) Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts , divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted	6104
(5) Men's or boys' shirts, knitted or crocheted	6105
(6) Women's or girls' blouses, shirts and shirt blouses , knitted or crocheted	6106
(7) Men's or boys' underpants, briefs, night shirts , pyjamas, bath robes, dressing gowns and similar articles, knitted or crocheted	6107
(8) Women's or girls' slips , petticoats, briefs, panties, night dresses, pyjamas, negligees, bath robes, dressing gowns and similar articles, knitted or crocheted	6108
(9) T-shirts , singlets and other vests, knitted or crocheted	6109
(10) Sweaters, pullovers, sweatshirts, waistcoats (vests) and similar articles knitted or crocheted	6110
(11) Babies' garments and clothing accessories , knitted or crocheted	6111
(12) Track suits, ski-suits and swimwear, knitted or crocheted	6112

Draft HSN Coding for commodities under VAT schedules

(13) Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907: Having an outer surface impregnated, coated, covered or laminated with rubber or plastic material which completely obscures the underlying fabric	6113
(14) Other garments, knitted or crocheted	6114
(15) Gloves, mittens and mitts, knitted or crocheted	6116
(16) other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories	6117
(17) Men's or boys' overcoats, raincoats, carcoats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind jackets and similar articles other than those of heading 6203, not knitted or crocheted	6201
(18) Women's or girls' overcoats, raincoats, carcoats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind jackets and similar articles other than those of heading 6204, not knitted or crocheted	6202
(19) Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), not knitted or crocheted	6203
(20) Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), not knitted or crocheted	6204
(21) Men's or boys' shirts, not knitted or crocheted	6205
(22) Women's or girls' blouses, shirts and shirt blouses, not knitted or crocheted	6206
(23) Men's or boys' singlets and other vests, underpants, briefs, night shirts, pyjamas, bath robes, dressing gowns and similar articles, not knitted or crocheted	6207
(24) Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night dresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, not knitted or crocheted	6208
(25) Babies' garments and clothing accessories, not knitted or crocheted	6209
(26) Garments, made up of fabrics of heading 5602, 5603, 5906 or 5907, not knitted or crocheted	6210
(27) Track suits, ski-suits and swimwear; other garments, not knitted or crocheted	6211
(28) Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted	6212
(29) Handkerchiefs	6213
(30) Shawls, scarves, mufflers, mantillas, gamchas, veils and the like, not knitted or crocheted	6214
(31) Ties, bow, bow ties and cravats	6215
102 Refractory Monolithic	
103 Renewable energy devices and spare parts	
(1) Wind turbine/engine	8412.80.30
(2) Parts of turbine/engine	8412.90.90
(3) Solar Cells	8541.40.11
(4) Solar lanterns and lamps	9405.50.40
(5) Parts of solar lanterns and lamps	
(a) of glass	9405.91.00
(b) of plastic	9405.99.00
104 Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste whether or not in the form of pellets	2303
105 Safety matches	3605.00.10
106 Sanitary towels, sanitary napkins, beltless napkins and tampons baby diapers, baby nappies, disposable diapers	

Draft HSN Coding for commodities under VAT schedules

	(1) Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles of paper	
	(a) Baby and clinical diapers	4818.40.10
	(b) Other	4818.40.90
	(2) Sanitary towels and tampons, napkins and napkin liners for babies and similar	5601.10.00
107	School Bags	
108	Sewing machines, their parts and accessories	
	(1) Sewing machines of the household type	8452.10
	(2) Other sewing machines	8452.21
	(3) Parts	
	(a) Sewing machine needles	8452.30
	(b) Furniture, bases and covers for sewing machines	8452.40
	(c) Other parts of sewing machine	8452.90
109	Sewing Thread of Man-made staple fibre, cotton	
	(1) of synthetic staple fibres	5508.10.00
	(2) of artificial staple fibres	5508.20.00
	(3) of cotton	
110	Ship and other water vessels	
	(1) Cruise ships, excursion boats, ferry boats, cargo ships, barges and similar vessels for the transport of persons or goods	8901
	(2) Fishing vessels including non-mechanised boats for fishing , factory ships and other vessels for processing or preserving fishery products	8902
	(3) Yachts and other vessels for pleasure or sports; row boats and canoes	8903
	(4) Tugs and pusher craft	8904.00.00
	(5) Light vessels, fire floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	8905
	(6) Other vessels, including war ships and life boats other than rowing boats	8906
	(7) Other floating structures (for eg; rafts, tanks, coffer-dams , landing stages, bouys and beacons)	8907
	(8) Vessels and other floating structures for breaking up	8908.00.00
111	Silk fabric other than handloom silk	
112	Sim Card	8542.10.10
113	Skimmed milk powder and UHT milk	0402.10.10
114	Solvent oil other than organic solvent oil	
115	Spices of all varieties and forms including their powders (masalas)	
	(1) Mate	0903.00.00
	(2) Pepper of the genus piper, dried or crushed or ground, fruits of the genus capsicum	0904
	(a) Pepper	0904.11
	(b) Dried chillies	0904.20.10
	(c) Chilly powder	0904.20.20
	(3) Vanilla	0905
	(4) Cinnamon and cinnamon tree flowers	0906.10
	(5) Cloves (whole fruit , cloves and stems)	0907
	(6) Nutmeg , mace and cardamoms	0908
	(a) Nutmeg	0908.10
	(b) Mace	0908.20.00
	(c) Cardamoms	0908.30
	(7) Seeds of anise, badian, fennel , coriander , cumin, caraway at juniper berries	0909
	(a) Anise or badian	0909.10
	(b) Coriander	0909.20
	(c) Cumin	0909.30
	(d) Caraway	0909.40

Draft HSN Coding for commodities under VAT schedules

(e) Fennel and juniper berries	0909.50
(8) Ginger , saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	
(a) Ginger (other than fresh)	0910.10
(b) Saffron	0910.20
(c) Turmeric	0910.30
(d) Thyme, bay leaves	0910.40
(e) Curry	0910.50.00
(f) Other spices	0910.99
(9) Mixtures of two or more products, Curry powder	0910.91.00
(10) Celery	0910.99.11
(11) Fenugreek	0910.99.12
(12) Dill	0910.99.13
(13) Ajwain	0910.99.14
(14) Cassia torea	0910.99.15
(15) Other	0910.99.19
(16) Powder	
(a) Cassia	0910.99.21
(b) Cumin	0910.99.22
(c) Celery	0910.99.23
(d) Fenugreek	0910.99.24
(e) Dill	0910.99.25
(f) Poppy	0910.99.26
(g) Mustard	0910.99.27
(h) Other	0910.99.29
116 Sports goods excluding apparels and footwear	
(1) Articles of funfare , table or parlour games including pin tables, billiards, special tables for casino games and automatic bowling alley equipment <i>other than playing card</i>	9504
(2) Articles and equipment for general physical exercise , gymnastics , athletics , other sports (including table tennis) or outer games, not specified or included elsewhere in this chapter; swimming pools and paddling pools	9506
(3) Fishing rods, fish- hooks and other line fishing tackle; fish landing nets, butterfly nets, and similar nets; decoy "birds" (other than those of the heading 9208 or 9705 and similar hunting or shooting requisites	9507
117 Starch	1108
118 Stationery goods	
(1) Clip boards	4823.70.90
(2) Clutch pencil	9609.90.20
(3) Pen holders, pencil holders and similar holders	9608.99.10
(4) Date stamps	9611.00.00
(5) Dusters	6307.10
(6) Index file clips	8305.90.20
(7) Pokers	8305.90.90
(8) Office files	4820.10.90
(9) Paper cutter	8441.10.10
(10) Erasers	4016.92.00
(11) File board, Tag file, box file and plastic files	****
(12) Stencil correction fluid, duplicating ink , edding ink	****
(13) Computer ribbon cartridges, inkjet cartridges, disk head cleaning kit	****
(14) Stapling machines (staplers)	8472.90.10
(15) Stamp pad	****
(16) Paper knives, letter openers, erasing knives, pencil sharpeners	8214.10.10

Draft HSN Coding for commodities under VAT schedules

	(17) Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office stamp stands and similar office or desk equipments of base metal	8304.00.00
119	Sulphur of all kinds, other than sublimated sulphur, precipitated sulphur and colloidal sulphur	2503
120	Tamarind, tamarind seed and powder	0813.40.10
121	Tapioca products	
122	Tea	
	(1) Green tea leaf (not fermented) in immediate packing of a content not exceeding	0902.10
	(2) Other Green tea leaf (not fermented)	0902.20
	(3) Instant tea	2101.20.10
	(4) Quick brewing black tea	2101.20.20
	(5) Tea aroma	2101.20.30
	(6) Other	2101.20.90
123	Tools and wear parts such as twist drills, taps, reamers, spanners, screw-drivers, files, cutting pliers, hammers, cutters, dies, button bits, tungsten, carbide wear parts, ceramic industrial wear parts and the like	
	(1) Metal working hand-saws	8202.10.10
	(2) Wood working and similar hand-saws	8202.10.20
	(3) Band saw blades	8202.20.00
	(4) Circular saw blades with working part of steel	8202.31.00
	(5) Chain saw blades	8202.40.00
	(6) Straight saw blades, for working metal	8202.91
	(7) Hacksaw frames	8202.99.10
	(8) Files	8203.10.00
	(9) Cutting pliers	8203.20.00
	(10) Metal cutting shears and similar tools	8203.30.00
	(11) Perforating punches and pipe cutters	8203.40.90
	(12) Hand operated spanners and wrenches	8204
	(13) Drilling, threading or tapping tools	8205.10.00
	(14) Hammers	8205.20.00
	(15) Planes, chisels, gouges and similar cutting tools for working wood	8205.30.00
	(16) Screw-drivers,	8205.40.00
	(17) Metal working hand tools	8205.59.20
	(18) Anvils and portable forges	8205.80.10
	(19) Grinding wheels with frames, hand or pedal operated	8205.80.20
	(20) Rock drilling or earth-boaring tools with working part of cermets	8207.13.00
	(21) Dies for drawing or extruding metal	8207.20.00
	(22) Tools for pressing, stamping or punching	8207.30.00
	(23) Tools for tapping or threading	8207.40
	(24) Tools for drilling other than for rock drilling	8207.50.00
	(25) Reamers	8207.60.10
	(26) Tools for milling	8207.7
	(27) Tools for turning	8207.80.00
	(28) Lathe tools and tool belts	8207.90.30
	(29) Knives and cutting blades, for machines or for mechanical appliances	
	(a) for metal working	8208.10.00
	(b) for wood working	8208.20.00
	(c) for kitchen appliances or for machines used by the food industry	8208.30.00
	(d) for agricultural, horticultural or forestry machines	8208.40.00
	(e) knives and cutting blades for paper cutting machines	8208.90.10
	(f) bell skiving knives	8208.90.20
	(g) band knif for splitting machine	8208.90.30
	(h) cutting and clicking dies	8208.90.40

Draft HSN Coding for commodities under VAT schedules

	(30) Tungsten carbide tips for tools	8209.00.10
124	Toys excluding electronic toys	
	(1) Wheeled toys designed to be ridden by children (for example , tricycles, scooters, pedal cars); dolls carriages	9501.00.10
	(2) Dolls representing only human beings	9502
	(3) Other toys	9503
125	Tractors, threshers, harvesters, and attachments and parts thereof	
	(1) Tractors (other than tractors of heading 8709)	8701
	(2) Tractors of the type used on railway station platforms	8709
	(3) Parts of heading 8701	8708.10.10,
	(4) Parts of heading 8709	8709.90.00
	(5) Threshing and harvesting machinery	
	(a) combine harvester-threshers	8433.51.00
	(b) other threshing machinery	8433.52.00
	(c) root or tuber harvesting machinery	8433.53.00
	(d) other	8433.59.00
	(e) Tyres of a kind used on agricultural or forestry vehicles and machines	4011.61.00
	(f) Parts	8433.90.00
	(g) Inner tubes of rubber for tractors	
	(i) rear tyres	4013.90.41
	(ii) other	4013.90.49
126	Transformers having a power handling capacity exceeding 16KVA but not exceeding 500KVA	8504.33.00
127	Transmission towers	
	(1) for transmission line	7308.20.11
	(2) other	7308.20.19
128	Umbrellas of all kinds and their parts	
	(1) Umbrellas	6601
	(2) Parts	6603
129	Used Cars	
130	Utensils made of Aluminium, Brass, bronze Iron, Steel , Copper and other alloys	
	(1) Aluminium utensils	7615.19
	(2) Pressure cookers of aluminium	7615.19.10
	(3) Brass utensils	7418.19.21
	(4) Bronze utensils	7418.19.29
	(5) Copper utensils	7418.19.22
	(6) Enamelled utensils	
	(a) of cast iron	7323.92.00
	(b) of stainless steel	7323.93
	(c) of iron (other than cast iron) or steel	7323.94
	(7) Pressure cookers of stainless steel	7323.93.10
	(8) Stainless steel utensils	7323.93.90
	(9) Galvanized iron utensils	7323.99.10
	(10) Other utensils of iron or steel	7323.99.20
	(11) Non-stick utensils	7615.19.20
131	Vegetable oil including gingili oil and bran oil other than edible grade	
	(1) Soyabean oil	1507.90.90
	(2) Groundnut oil	1508.90.99
	(3) Olive oil	1509.90.90
	(4) Palm oil	1511.90.90
	(5) Sunflower oil	1512.19.20
	(6) Saffola oil	1512.19.40

Draft HSN Coding for commodities under VAT schedules

(7) Cottonseed oil	1512.29.90
(8) Babassu oil	1513.29.30
(9) Crude colza oil	1514.91.10
(10) Crude rapeseed oil	1514.99.90
(11) Crude mustard oil	1514.91.20
(12) Linseed oil	1515.19.90
(13) Maize (corn) oil	1515.29.90
(14) Castor oil	1515.30.90
(15) Sesam oil (gingili oil)	1515.50.99
(16) Tung oil	1515.40.00
(17) Other	1515.90.99
(18) Other partly or wholly hydrogenated vegetable oils	
(a) cottonseed oil	1516.20.19
(b) groundnut oil	1516.20.29
(c) castor oil	1516.20.39
(d) other	1516.20.99
(19) Vegetable oils excluding heading 1516	
(a) linseed oil	1518.00.19
(b) castor oil dehydrated	1518.00.29
(c) other	1518.00.39
(20) Fixed vegetable oils, namely the following: chul moongra oil, mawra oil, kokam oil,	1515.90.10
(21) Fixed vegetable oils, namely the following: neemseed oil, karanj oil, silk cotton seed	1515.90.20
(22) Fixed vegetable oils, namely the following: cardomom oil, chillies/capsicum oil,	1515.90.30
132 Vegetable plaiting materials and other vegetable products not elsewhere specified or included	
(1) of a kind used in stuffing or as padding whether or not put up as a layer with or	1402.00.00
(2) of a kind used in brooms or in brushes whether or not in hanks or bundles	
(a) palm fibres for brushes	1403.00.10
(b) other	1403.00.90
(3) <i>Plaits and similar products of plaiting materials, whether or not assembled into</i>	
(a) <i>mats and mattings of coir, bound in parallel strands</i>	4601.20.10
(b) <i>mats and matting not elsewhere included or specified (for example grass mat)</i>	4601.20.20
(c) <i>Other</i>	4601.20.90
(4) <i>Basket work, wicker work and other articles made directly to shape from vegetable</i>	4602.10
133 Wet Dates	0804.10.20
134 Writing instruments, geometry boxes, colour boxes, crayons	
(1) Ball point pens	9608.10
(2) Felt tipped and other porous-tipped pens and markers	9608.20.00
(3) Indian ink drawing pens	9608.31
(4) Fountain pens	9608.39
(5) Propelling or sliding pencils	9608.40.00
(6) Refills for ball point pens , comprising the ball point and the ink reservoir	9608.60
(7) Pen nibs and nib points	9608.91
(8) Pencils and crayons with leads encased in a rigid sheath	9609.10.00
(9) Pencil leads, black or coloured	9609.20.00
(10) Other pencils	9609.90.20
(11) Pastels and drawing charcoals other than chalks	9609.90.30
(12) Fluorescent pens	
(13) Marker pens	
(14) White board marker pen	
(15) Writing ink	
(i) Fountain pen ink	3215.90.10
(ii) Ball pen ink	3215.90.20

Draft HSN Coding for commodities under VAT schedules

(iii) Indelible ink	3215.90.30
(iv) Drawing ink	3215.90.40
(v) Other	3215.90.90
(16) Instrument box / geometry box	
(18) Dissection box	

Draft HSN Coding for commodities under VAT schedules

Goods of local importance - State Govts. are at liberty to tax 10 of these items at 0%.

Sl.N	Description of Goods	HSN Code
1	Cart driven by animals	8716.80.20
2	Chikon Products	****
3	Kirpan	8211.92.00
4	Prasdam by religious institutions	****
5	Sweetmeat	1704.90.90
6	Rakhi	****
7	Religious pictures not for use as calendar	****
8	Sacred thread, commonly known as yagnapobit	****
9	Tapioca	0714.10.00
10	Mat locally known as madur, madurkathi or cyperus	4601.20.20
11	Rattan, reed	
	(1) Rattan	1401.20.00
	(2) Reed	1401.90.90
12	Plantain leaves	****
13	Coconut fibre	
	(1) Raw, coir bristle fibre	5305.11.10
	(2) Raw, mattress fibre	5305.11.20
14	Chalk stock	2509.00.00
15	Idols made of clay	6913.90.00
16	Clay lamps	6912.00.40
17	Coconut in shell & separated kernel of coconut , fresh	0801.19.10
18	Bamboo matting	4601.20.90
19	Muddhas made of sarkanda, phool bahari jhadoo	9603.10.00
20	Puffed rice, commonly known as Muri, Chira, Murki etc.	1904.20.00
21	Animal shoenails	7317.00.11
22	Husk including groundnut husk	1213.00.00
23	Bangles (made of shell, lac or plastic)	
	(a) of plastic	3926.40.11
	(b) of lac	9602.00.20
	(c) of horn, coral and other animal carving material and articles thereof	9601.90.40
24	Appalam, vadam, vathal	1905.90.20
25	Unprocessed green leaves of tea	0902.20.20
26	Leaf plates and cups-pressed or stitched	1404.90.90
27	Unbranded broomsticks	9603.10.00
28	Kites	****
29	Takhti	****
30	Seeds of grass	****
31	Beehive	****
32	Gamosha	****
33	Bukhari	****
34	Loi	****
35	Pattu	****
36	Gabba	****
37	Kangri	****
38	Quandakari	****
39	Atukulu	****
40	Sabai grass and rope	****
41	Sirali, bageshi, barroo, date leaves, baskets, made of bamboo	****
42	Mat sticks & reed obtainable from Cyperus Kathi, mutha.	****
43	Poha, Murmura and lai	****

Draft HSN Coding for commodities under VAT schedules

44	Willow vicker	****
45	Singhada	****
46	Mekhla Chaddar	****
47	Misri, patasha as part of prasad	****
48	Sattu	****
49	Kuttoo atta	****

Draft HSN Coding for commodities under VAT schedules

INDUSTRIAL INPUTS		
SI.N	DESCRIPTION OF GOODS	HSN CODE
1	Acetals and hemiacetals.	
	(1) Acetals and hemiacetals whether or not with other oxygen function	2911.00.10
	(2) Others	2911.00.90
2	Acetone	2914.11.00
3	Acrylic polymers.	
	(1) Binders for pigments or inks	3906.10.10
	(2) Acrylic resins	3906.90.10
	(3) Polyacrylate moulding powder	3906.90.20
	(4) Copolymers of acrylonitrile	3906.90.30
	(5) Other acrylic polymers	3906.90.90
4	Activated carbon.	3802.10.00
5	Aldehydes whether or not with other oxygen function.	
	(1) Methanal (formaldehyde)	2912.11.00
	(2) Ethanal (acetaldehyde)	2912.12.00
	(3) Butanal (butyraldehyde normal isomer)	2912.13.00
	(4) Crotonaldehyde	2912.19.10
	(5) Heptaldehydes (heptanal)	2912.19.20
	(6) Glyoxal	2912.19.30
	(7) Benzaldehyde	2912.21.00
	(8) Cinnamaldehyde	2912.29.10
	(9) Phenyl acetaldehyde	2912.29.20
	(10) Aldehyde-alcohols	2912.30.00
	(11) Vanillin (4-hydroxy-3-methoxy-benzaldehyde)	2912.41.00
	(12) Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	2912.42.00
	(13) Anisaldehyde (anisaldehyde)	2912.49.10
	(14) Heliotropin (piperonyl aldehyde)	2912.49.20
	(15) Thiacetazone	2912.49.30
	(16) 3,4,5-trimethoxy-benzaldehyde	2912.49.40
6	Alfa Olefin Sulphonate	
7	Alkali or alkaline earth metals	
	(1) Sodium	2805.11.00
	(2) Calcium	2805.12.00
	(3) Other	2805.19.00
	(4) Mercury	2805.40.00
	(5) Rare earth metals	2805.30.00
8	Aluminium hydroxide	2818.30.00
9	Aluminium ores and concentrates	2606
10	Amine-function compounds.	
	(1) Dimethyl formide	2921.11.10
	(2) Diethylamine and its salts	2921.12.10
	(3) Ethylenediamine and its salts	2921.21.10
	(4) Hexamethylene and its salts	2921.22.00
	(5) Hexamethylene tetramine(hexamine) not put up as fuel or medicament	2921.29.10
	(6) Trimethylene trinitramine	2921.29.10
	(7) Cyclohexylamine	2921.30.10
	(8) Aniline	2921.41.10
	(9) Aniline hydrochloride	2921.41.20
	(10) Para chloroaniline	2921.42.11
	(11) Ortho chloro paranitroaniline	2921.42.12
	(12) Dichloroaniline	2921.42.13

Draft HSN Coding for commodities under VAT schedules

(13) 2-6- dichloro paranitrianiiline	2921.42.14
(14) 2-4-5 trichloroaniline	2921.42.15
(15) Benzyl ethyl aniline	2921.42.21
(16) Diethylaniline	2921.42.22
(17) Dimethylaniline	2921.42.23
(18) Ethyl aniline	2921.42.24
(19) Meta nitroaniline	2921.42.25
(20) Para nitroaniline	2921.42.26
(21) 2-Amino 3- 5 Xylene sylphonic acid	2921.42.31
(22) Benzyle ethyl aniline sulphonic acid	2921.42.32
(23) Metanillic acid (Meta amino benzene sulphonic acid)	2921.42.33
(24) Sulphanillic acid (Para amino-benzene sulphonic acid para aniline sulphonic acid)	2921.42.34
(25) Ethyl hydroxy ethylaniline	2921.42.35
(26) Methyl dopa (1-alpha methyl-3, 4- dihydroxyphenylaniline)	2921.42.36
(27) Deethyl toluidine	2921.43.10
(28) Dimethyl toluidine	2921.43.20
(29) Ortho toluidine	2921.43.30
(30) Meta toluidine	2921.43.40
(31) Para toluidine	2921.43.50
(32) 2-Chloro - 5 - toluidine-4-sulphonic acid	2921.43.60
(33) 2-Chloro - 4 - toluidine-5-sulphonic acid (Sodium salt)	2921.43.70
(34) 4-toludine-3-sulphonic acid	2921.43.80
(35) Diphenylamine	2921.44.10
(36) Alpha naphthylamine	2921.45.11
(37) Phenyl alpha naphthylamine	2921.45.12
(38) Phenyl beta naphthylamine	2921.45.13
(39) Amino F-acid	2921.45.14
(40) Aminolineli-R-acid	2921.45.15
(41) Sodium Naphthionate	2921.45.16
(42) Bronner's acid (2-naphthylamine-6-sulphonic acid)	2921.45.21
(43) Cleve's acid (1-naphthylamine-6-sulphonic acid)	2921.45.22
(44) Epsilon acid (1-naphthylamine-3, 8- disulphonic acid)	2921.45.23
(45) Koch's acid (1-naphthylamine-3,6,8-trisulphonic acid)	2921.45.24
(46) Laurent's acid (1-naphthylamine-5-sulphonic acid)	2921.45.25
(47) Tobias acid (2-naphthylamine-1-sulphonic acid)	2921.45.26
(48) Naphthionic acid (1-naphthylamine-4-sulphonic acid)	2921.45.31
(49) Para tolyl peri acid (Para tolyl-1-naphthylamine-8-sulphonic acid)	2921.45.32
(50) Phenyl peri acid (Phenyl-1-naphthylamine-8-sulphonic acid)	2921.45.33
(51) Amfetamine (INN), benzfetamine-Dexamfetamine (INN), etilamfetamine (INN), Fencamfamin(INN), Lefetamine (INN), Levamfet amine (INN), Mefenorex (INN) and Phentermine (INN); salts thereof	2921.46.00
(52) Xylidine	2921.49.10
(53) O-phenylenediamine	2921.51.10
(54) M-phenylenediamine (m-diaminobenzene)	2921.51.20
(55) P-phenylenediamine	2921.51.30
(56) O- diaminotoluene	2921.51.40
(57) M- diaminotoluene	2921.51.50
(58) P- diaminotoluene	2921.51.60
(59) Para-amino acetanilide	2921.51.70
(60) Meta toluylene diamine	2921.51.80
(61) Benzidine	2921.59.10
(62) Benzidine dihydrochloride	2921.59.20
(63) 3,3 dichlorobenzidine dihydrochloride, sulphide	2921.59.30

Draft HSN Coding for commodities under VAT schedules

11	Amino-resins, polyphenylene oxide.	
	(1) Urea formaldehyde resins	3909.10.10
	(2) Melamine formaldehyde resins	3909.20.10
	(3) Poly (phenylene oxide)	3909.30.10
	(4) Cresol formaldehyde oxide	3909.40.10
	(5) Phenol formaldehyde resins	3909.40.20
	(6) Alkyl phenol formaldehyde resins	3909.40.30
	(7) Ketonic resins	3909.40.40
	(8) Phenoxi resins	3909.40.50
	(9) Terpene phenolic resins	3909.40.60
	(10) Polyurethanes	3909.50.00
12	Ammonia, anhydrous	2814.10.00
13	Animal including fish fats, oils, crude, refined or purified	
	(1) pig fats (including lard) and poultry fat other than that of HSN heading Nos. 0209 or 1503	1501.00.00
	(2) fats of bovine animals, sheep or goats, other than those of HSN heading No. 1503	1502
	(3) lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	1503.00.00
	(4) fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	1504
	(5) other animal fats and oils and their fractions, whether or not refined, but not chemically modified	1506
	(6) Animal fats and oils and their fractions	1516.10.00
14	Animal or vegetable fats boiled, oxidised, dehydrated etc.	1518.00.40
15	Antimony ores and concentrates	2617.10.00
16	Artificial graphite.	3801.10.00
17	Benzole	2707.10.00
18	Borates, peroxoborates	
	(1) Disodium tetraborate, anhydrous	2840.11.00
	(2) Other disodium tetraborate	2840.19.00
	(3) Magnesium borates	2840.20.10
	(4) Peroxoborates	2840.30.00
19	Butadiene, Ethylene, Propylene and butylenes	2711.14.00
20	Calcium carbides.	2849.10.00
21	Carbon (carbon blacks & other forms of carbon)	
	(1) Carbon black	2803.00.10
	(2) Acetylene black	2803.00.20
	(3) Other	2803.00.90
22	Carbon dioxide	2811.21.00
23	Carbonates, peroxocarbonates.	
	(1) Commercial ammonium carbonate and other ammonium carbonates	2836.10.00
	(2) Disodium carbonate dense	2836.20.10
	(3) Disodium carbonate light	2836.20.20
	(4) other disodium carbonate	2836.20.90
	(5) Sodium hydrogen carbonate (Sodium bicarbonate)	2836.30.00
	(6) Potassium carbonates	2836.40.00
	(7) Calcium carbonates	2836.50.00
	(8) Barium carbonate	2836.60.00
	(9) Lead carbonate	2836.70.00
	(10) Lithium carbonates	2836.91.00
	(11) Strontium carbonate	2836.92.00
	(12) Percarbonates	2836.99.10

Draft HSN Coding for commodities under VAT schedules

	(13) Magnesium carbonate	2836.99.20
	(14) Aluminium bicarbonate	2836.99.30
24	Carboxyamide-function compounds including saccharin and its salts.	
	(1) Saccharine and its salts	2925.11.00
	(2) Glutethimide (INN)	2925.12.00
	(3) Guanidine nitrate	2925.20.10
25	Carboxyamide-function compounds.	
	(1) Meprobamate (INN)	2924.11.00
	(2) Diethyl diphenyl urea	2924.21.10
	(3) Dimethyl diphenyl urea (zentralin)	2924.21.20
	(4) Parachloro benzene sulphonyl urea	2924.31.20
	(5) 2- Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	2924.23.00
	(6) Ethinamate (INN)	2924.24.00
	(7) Acetanilide	2924.29.10
	(8) Aceto acetanilide	2924.29.20
	(9) Aceto acetic ortho chloroanalide	2924.29.30
	(10) Aceto acetic para chloroanalide	2924.29.40
	(11) Phenyl acetamide	2924.29.50
	(12) Pyrazinamide (Pyrazin carboxamide)	2924.29.60
26	Carboxylic acids	
	(1) Lactic acid	2918.11.10
	(2) Calcium lactate	2918.11.20
	(3) Tartaric acid	2918.12.00
	(4) Citric acid	2918.14.00
	(5) Calcium gluconate	2918.16.10
	(6) Ferrous gluconate	2918.16.20
	(7) Salicylic acid	2918.21.10
	(8) O-Acetylsalicylic acid	2918.22.00
	(9) Galic acid	2918.29.10
	(10) Beta hydroxy naphthoic acid	2918.29.20
	(11) Propyl gallate	2918.29.30
	(12) Levulinic acid	2918.30.10
	(13) Nalidixic acid	2918.30.30
27	Carboys, bottles, jars, phials of glass.	7010.90.00
28	Casein and Caseinates.	3501.10.00
29	Cashew shell and shell oil	****
30	Cellulose and its chemical derivatives.	
	(1) Cellulose acetate flakes , non-plasticised	3912.11.10
	(2) Cellulose acetate moulding powder , non-plasticised	3912.11.20
	(3) Cellulose acetobutyrate moulding powder, non-plasticised	3912.11.30
	(4) Cellulose acetate flakes , plasticised	3912.12.10
	(5) Cellulose acetate moulding powder , plasticised	3912.12.20
	(6) Cellulose acetobutyrate moulding powder, plasticised	3912.12.30
	(7) Cellulose nitrates moulding powders (including collodions), non-plasticised	3912.20.11
	(8) Cellulose nitrates moulding powders (including collodions), plasticised	3912.20.21
	(9) Cellulose ethers, carboxymethylcellulose and its salts	3912.31.00
	(10) Ethylcellulose, non-plasticised	3912.39.11
	(11) Methylcellulose, non-plasticised	3912.39.12
	(12) Other cellulose ethers , non-plasticised	3912.39.19
	(13) Ethylcellulose, plasticised	3912.39.21
	(14) Methylcellulose, plasticised	3912.39.22
	(15) Other cellulose ethers , plasticised	3912.39.29

Draft HSN Coding for commodities under VAT schedules

	(16) Cellulose propionate and aceto propionate, non-plasticised	3912.90.10
	(17) Viscose sponge	3912.90.20
	(18) Other	3912.90.90
31	Chemical elements doped.	
	(1) Undefined silicon wafers	3818.00.10
	(2) Other chemical elements doped	3818.00.90
32	Chemicals used in the photographic development and printing process	
	(a) Sensitising emulsions	3707.10.00
	(b) Chemical products mixed or compounded for photographic uses (for example	3707.90.10
33	Chemically treated rubber wood	****
34	Chlorates and perchlorates, Bromates etc.	
	(1) Chlorates of sodium	2829.11.00
	(2) Barium chlorates	2829.19.10
	(3) Potassium chlorate	2829.19.20
	(4) Magnesium chlorate	2829.19.30
	(5) Other Chlorates	2829.19.90
	(6) perchlorates	2829.90.10
	(7) Bromates and perbromates	2829.90.20
35	Chlorides, chloride oxides	
	(1) Ammonium chloride	2827.10.00
	(2) Calcium chloride	2827.20.00
	(3) Chlorides of Magnesium	2827.31.00
	(4) Chlorides of Aluminium	2827.32.00
	(5) Chlorides of Iron	2827.33.00
	(6) Chlorides of Cobalt	2827.34.00
	(7) Chlorides of Nickel	2827.35.00
	(8) Chlorides of Zinc	2827.36.00
	(9) Mercuric chloride	2827.39.10
	(10) Mercurous chloride	2827.39.20
	(11) Strontium chloride	2827.39.30
	(12) Cuprous chloride	2827.39.40
	(13) Chloride oxydies and chloride hydroxides of copper	
	(a) Copper oxychloride	2827.41.10
	(b) Other	2827.41.90
36	Chromium ores and concentrates	2610
37	Chromium oxides and hydroxides.	
	(1) Chromium trioxide	2820.10.00
	(2) Other	2820.90.00
38	Cobalt ores and concentrates	2605
39	Cobalt oxides and hydroxides	
	(1) Cobalt oxides	2822.00.10
	(2) Cobalt hydroxides	2822.00.20
40	Colour lakes.	3205.00.00
41	Colouring matter of vegetable or animal origin.	
	(1) Cutch (catechu) extracts	3203.00.10
	(2) Food colours other than synthetic	3203.00.20
	(3) Lac-dye	3203.00.30
	(4) Natural indigo	3203.00.40
42	Compounds, inorganic or organic of rare earth metals.	
	(1) Cerium oxides	2846.10.10
	(2) Other cerium compounds	2846.10.90
	(3) Rare earth oxides not elsewhere included or specified	2846.90.10

Draft HSN Coding for commodities under VAT schedules

	(4) Rare earth fluorides not elsewhere included or specified	2846.90.20
	(5) Rare earth chlorides not elsewhere included or specified	2846.90.30
	(6) others	2846.90.90
43	Copper ores and concentrates	2603
44	Cotton linters pulp	4706.10.00
45	Creosole oils	2707.91.00
46	Cyanides, cyanide oxides.	
	(1) Sodium cyanide	2837.11.00
	(2) Potassium cyanide	2837.19.10
	(3) Double cyanide of potassium and sodium	2837.19.20
	(4) Ammonium sulphocyanide	2837.20.10
	(5) Potassium ferricyanide	2837.20.20
	(6) Potassium ferrocyanide	2837.20.30
	(7) Sodium ferrocyanide	2837.20.40
	(8) Sodium nitrophruside	2837.20.50
	(9) Other comlex cyanides	2837.20.90
47	Cyclic alcohols	
	(1) Menthol	2906.11.00
	(2) Cyclohexanol methyl-cyclohereanols and dimethylcyclohexanols	2906.12.00
	(3) Sterols and inositols	
	(a) Cholesterol	2906.13.10
	(b) Other	2906.13.90
	(4) Terpeneols	2906.14.00
	(5) Borneol	2906.19.10
	(6) Benzyl alcohol	2906.21.00
	(7) Clinnamic alcohol	2906.29.10
	(8) Phenylethyl alcohol	2906.29.20
48	Cyclic Hydrocarbons.	
	(1) Cyclohexane	2902.11.00
	(2) Benzenes	2902.20.00
	(3) Toluene	2902.30.00
	(4) o-xylene	2902.41.00
	(5) m-xylene	2902.42.00
	(6) p-xylene	2902.43.00
	(7) mixed xylene Isomers	2902.44.00
	(8) Styrene	2902.50.00
	(9) Ethyle Benzene	2902.60.00
	(10) Cumene	2902.70.00
	(11) Dipentene	2902.90.10
	(12) Dephenyl methane	2902.90.20
	(13) Dodecyclic benzenes (excluding mixed alkylarenes)	2902.90.30
	(14) Napthalene	2902.90.40
	(15) Isobutyl benzene	2902.90.50
49	Denatured ethyl alcohol of any strength	2207.20.00
50	Diazo-, Azo- or azoxy-compounds.	
	(1) Para amino-azo benzene	2927.00.10
	(2) Other diazo- azo- or azoxy compounds	2927.00.90
51	DI-Ethylene Glycol, Mono-Ethylene Glycol	2905.31.00
52	Diphosphorous pentaoxide, phosphoric acid etc.	
	(1) Diphosphorous pentaoxide	2809.10.00
	(2) phosphoric acid	2809.20.10
	(3) Polyphosphoric acid	2809.20.20

Draft HSN Coding for commodities under VAT schedules

53	Dithionites and sulphonylates.	
	(1) Sodium Dithionites	2831.10.10
	(2) Sodium sulphonylates.	2831.10.20
	(3) Other Dithionites	2831.90.10
	(4) Other sulphonylates	2831.90.20
54	Enzymes, Prepared enzymes.	
	(1) Microbial rennet	
	(a) Animal rennet	3507.10.11
	(b) Other microbial rennet	3507.10.19
	(2) Other animal rennet	3507.10.91
	(3) Industrial enzymes (textile assistant)	3507.90.10
	(4) Pancreatin pure (excluding medicament)	3507.90.20
	(5) Papsin (excluding medicament)	3507.90.30
	(6) Pectin esterases pure	3507.90.40
	(7) Pectolytic enzymes (pectmase)	3507.90.50
	(8) Streptokinase	3507.90.61
	(9) Amylases enzymes	3507.90.62
	(10) Papain pure, of pharmaceutical grade	3507.90.71
	(11) Enzymatic preparations containing food stuffs	3507.90.91
55	Esters of other inorganic acids.	
	(1) Thiophosphoric esters(phosphorothioates)	2920.10.10
	(2) Diethyl sulphate	2920.90.10
	(3) Dimethyl sulphate	2920.90.20
	(4) Tris (2, 3 Di-Bromopropyl) phosphate	2920.90.30
	(5) Other	2920.90.90
56	Ethers, ether-alcohols, ether-phenols etc.	
	(1) Acyclic ethers and their halogenated, sulphonated,nitrated or nitrosated derivatives	
	(a) Diethyl ether	2909.11.00
	(b) Other	2909.19.00
	(2) Cyclanic , cyclenic or cycloterpenic ethers and their halogenated , sulphonated , nitrated or nitrosated derivatives	2909.20.00
	(3) 4-chloro-2 nitro anisole	2909.30.11
	(4) Ortho nitro anisole	2909.30.12
	(5) Diphenyl oxide	2909.30.20
	(6) Musk ambrette	2909.30.30
	(7) 2,2-Oxyduethanol (diethylene glycol digol)	2909.41.00
	(8) Monomethyl ethers of ethylene glycol or of diethylene glycol	2909.42.00
	(9) Monobutyl ethers of ethylene glycol or of diethylene glycol	2909.43.00
	(10) Other monoalkylethers of ethylene glycol or of diethylene glycol	2909.44.00
	(11) Ether phenols, ether alcohol-phenols and their halogenated , sulphonated, nitrated or nitrosated derivatives	
	(a) Guaiacol	2909.50.10
	(b) Isoeugenol	2909.50.20
	(c) Guaiacol sulphonate	2909.50.30
	(d) Others	2909.50.90
	(12) Alcohol peroxides, ether peroxides, ketone peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives	2909.60.00
57	Ethylene Diamine Tetra Acetic Acid.	****
58	Ethylene Oxide	2910.10.00
59	Ethylene, Propylene.	
	(1) Ethylene	2901.21.00,
	(2) Propylene.	2901.22.00

Draft HSN Coding for commodities under VAT schedules

60	Expoxides, epoxyalcohols, epoxyethers.	
	(1) Methyloxirane (propylene oxide)	2910.20.00
	(2) 1-chloro-2, 3,-epoxypropane (epychorohydrin)	2910.30.00
	(3) Others	2910.90.00
61	Finishing agents, fixing of dye-stuffs.	
	(1) With a basis of amylaceous substances	3809.10.00
	(2) Textile assistants mordanting agents	3809.91.10
	(3) Textile assistants desizing agents	3809.91.20
	(4) Textile assistants despersing agents	3809.91.30
	(5) Textile assistants emulsifying agents	3809.91.40
	(6) Textile assistants hydro-sulphate formaldehyde compound (rongalite or formusul)	3809.91.50
	(7) Textile assistants -textile preservatives	3809.91.60
	(8) Textile assistants water-proofing agents	3809.91.70
	(9) Prepared textile glazings, dressings and mordants	3809.91.80
	(10) Of a kind used in the paper or like industries	3809.92.00
	(11) Fatty oil or pull up oil	3809.93.10
62	Flexible plain films, plates , sheets , foil and strips of plastics, non-cellular and not re-inforced , laminated , supported or similarly combined with other materials (Polythelene, propylene, PVC)	3920
63	Fluorine, chlorine, bromine and iodine.	
	(1) Fluorine	2801.30.10
	(2) Chlorine	2801.10.00
	(3) Bromine	2801.30.20
	(4) Iodine.	2801.20.00
64	Flurides, fluorosilicates, etc.	
	(1) Ammonium flourides	2826.11.10
	(2) Sodium flourides	2826.11.20
	(3) Aluminium flourides	2826.12.00
	(4) Magnesium flourides	2826.19.10
	(5) Flourosilicates of sodium	2826.20.10
	(6) Flourosilicates of potassium	2826.20.20
	(7) Other	2826.90.00
65	Fulminates, cyanates and thiocyanates.	
	(1) Fulminates	2838.00.10
	(2) Cyanates	2838.00.20
	(3) Thiocyanates	2838.00.30
66	Gelatin	
	(1) Gelatin capsules , empty	9602.00.30
	(2) Other articles of unhardened gelatin	9602.00.40
67	Glass frit and other glass in the form of powder, granules or flakes	3207.40.00
68	Glycerol, crude, glycerol waters and glycerol lyes	1520.00.00
69	Glycosides, natural or reproduced by synthesis and their salts	
	(1) Rutoside (rutin) and its derivatives	2938.10.10
	(2) Digoxin	2938.90.10
	(3) Digitalis glycosides	2938.90.20
70	Granulated slag (slag sand) from manufacturing of iron or steel	2618
71	Halides and halide oxides of non-metals	
	(1) Phosgene	2812.10.10
	(2) phosphorus trichloride	2812.10.20
	(3) phosphorus oxychloride	2812.10.30
	(4) sulphur oxychloride, thionyl chloride	2812.10.40
	(5) silicon tetrachloride	2812.10.50

Draft HSN Coding for commodities under VAT schedules

	(6) other	2812.10.90
72	Halogenated derivatives of Hydrocarbons.	
	(1)Chloromethane (methyl chloride)	2903.11.10
	(2)Chloromethane(ethyl chloride)	2903.11.20
	(3)Dichloromethane(methylene chloride)	2903.12.00
	(4)Chloroform(trichloromethane)	2903.13.00
	(5)Carbon tetrachloride(CC14-Tetrachloromethane)	2903.14.00
	(6)1,2-Dichloroephane(ethylene dichloride)	2903.15.00
	(7)Tetrachloroethane	2903.19.10
	(8)Trichloroethane	2903.19.20
	(9) Vinyl chloride (Chloroethylene)	2903.21.00
	(10) Trichloroethylene	2903.22.00
	(11) Tetrachloroethylene (Perchloroethylene)	2903.23.00
	(12) Flourinated derivatives of acyclic hydrocarbons	2903.30.10
	(13) Brominated derivatives of acyclic hydrocarbons	2903.30.20
	(14) Iodinated derivatives of acyclic hydrocarbons	2903.30.30
	(15) Trichlorofluoromethane	2903.41.00
	(16) Dichlorodifluoromethane	2903.42.00
	(17) Trichlorofluoroethane	2903.43.00
	(18) 1,2 Dichlorotetrafluoroethane	2903.44.10
	(19) Chloropentafluoroethane	2903.44.20
	(20) Chlorotrifluoro-methane	2903.45.11
	(21) Pentachloro fluoroethane	2903.45.12
	(22) Tetrachlorodi fluoroethane	2903.45.13
	(23)Heptachlorodi fluoropropane	2903.45.21
	(24)Hexachlorodi fluoropropane	2903.45.22
	(25) Pentachlorotri fluoropropane	2903.45.23
	(26) Tetrachloropetra fluoropropane	2903.45.24
	(27) Trichloropenta fluoropropane	2903.45.25
	(28) Dichlorohexa fluoropropane	2903.45.26
	(29) Chlorohepta fluoropropane	2903.45.27
	(30) Bromochlorodifluoro-methane	2903.46.10
	(31) Bromotrifluoro-methane	2903.46.20
	(32) Dibromotetra- fluoro-ethanes	2903.46.30
	(33) Other perhalogenated derivatives with flourine and chlorine	2903.47.00
	(34) Halogenated derivatives of methane, ethane, or propene halogenated only with flourine and chlorine HCFC3	2903.49.10
	(35) 1,2,3,4,5,6,-Hexachlorocyclohexane	2903.51.00
	(36) Chlorobenzene (mono chloro)	2903.61.10
	(37) Ortho-dichlorobenzene	2903.61.20
	(38) Para-dichlorobenzene	2903.61.30
	(39) Hexachloro benzene other than indane	2903.62.10
	(40) DDT (Dichloro-diphenyl- trichloroethane)	
	(a) DDT - Technical 75 Wdp	2903.62.21
	(b) Other	2903.62.29
	(41) Chloro-fluorobenzene	2903.69.10
	(42) Benzal chloride (Benzyl dichloride)	2903.69.20
	(43) Benzo trichloride	2903.69.30
	(44) Benzyl Chloride	2903.69.40
	(45) Parachloro-toluene (4 - Chloromethyl benzene)	2903.69.50
	(46) Napthalene chlorinated	2903.69.60
	(47) Chlorofluoro aniline	2903.69.70

Draft HSN Coding for commodities under VAT schedules

73	Halogenated, sulphonated, nitrated derivatives of phenols alcohols.	
	(1)Ortho-chloro-benzaldehyde	2913.00.10
	(2) Other	2913.00.90
74	Halogenated, sulphonated, nitrated or nitrosated derivatives of Phenols and Phenol alcohols	
	(1) Derivatives containing only halogen substituents and their salts	2908.10.00
	(2) Phenol sulphonic acids, Naphthol sulphonic acids	2908.20.10
	(3) G acid (2-naphthol-6) 8 disulphonic acid	2908.20.21
	(4)Salts of G acid	2908.20.22
	(5)Beta naphthol sulphonic acids	2908.20.23
	(6)Nevile-winter acid (1-naphthol 4 sulphonic acid)	2908.20.24
	(7) Schaeffer acid (2-Naphthol-6- sulphonic acid)	2908.20.25
	(8) R acid (2-Naphthol 3, 6 disulphonic acid) and its disodium salt and salt of R acid	2908.20.26
	(9) Chromotropic acid (1,8-dihydroxynaphthalene 3, 6- disulfonic acid)	2908.20.27
	(10) Para nitrophenol	2908.90.10
	(11) Musk xylol	2908.90.20
75	Heterocyclic compounds with nitrogen heteroatom(s) only.	
	(1) Phenazone (antipyrin) and its derivatives	2933.11.00
	(2) 3-carboxy (para-sulphophenyl) 5 pyrazolone	2933.19.10
	(3) 1(2:5 dichloro-4-sulphophenyl) - 3- methyl- 5-pyrazolone	2933.19.20
	(4) 3-methyl-1 (4-sulpho-O-toluyl-5-pyrazolone)	2933.19.30
	(5) Phenyl-methyl pyrazolone	2933.19.40
	(6) 1-phenyl-5-pyrazolone- 3- carboxylic acid ethylester	2933.19.50
	(7) 1-(m-sulphophenyl) -3-pyrazolone	2933.19.60
	(8) Analgin	2933.19.70
	(9) Oxphenbutazone	2933.19.80
	(10) Hydantoin and its derivatives	2933.21.00
	(11) Tinidazole	2933.29.10
	(12) Metronidazole metronidazole/benzoate	2933.29.20
	(13) Mebendazole	2933.29.30
	(14) Dimetridazole	2933.29.40
	(15) Albendazole	2933.29.50
	(16) Pyradine	2933.31.00
	(17) Piperidine and its salts	2933.32.00
	(18) Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), keto bemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) inermEDIATE A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	2933.33.00
	(19) Amino pyridine	2933.39.11
	(20) Alpha picoline (2-methyl pyridine)	2933.39.12
	(21) Gamma picoline (4-methyl pyridine)	2933.39.13
	(22) Chlorpheniramine maleate	2933.39.14
	(23) Diphenoxylate hydrochloride	2933.39.15
	(24) Beta picoline (3-methyl pyridine)	2933.39.16
	(25) Morpholine	2933.39.17
	(26) Lutidine(Dimethyl pyridine)	2933.39.18
	(27) Piperidine and its derivatives	2933.39.20
	(28) Levorphanol(INN) and its salts	2933.41.00
	(29) Malonylurea (barbituric acid) and its salts	2933.52.00

Draft HSN Coding for commodities under VAT schedules

(30) Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol (INN), cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), secbutobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof	2933.53.00
(31) Other derivatives of malonylurea (barbituric acid); salts thereof	2933.54.00
(32) Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	2933.55.00
(33) Aminophylline (cordophyllin)	2933.59.10
(34) Trimethoprim	2933.59.20
(35) Diethyl carbanazine citrate	2933.59.30
(36) 1- Amino-4 Methyl Piperazine	2933.59.40
(37) Melamine	2933.61.00
(38) Cynuric acid and its salts	2933.69.10
(39) 6- Hexanelactam (Epsilon Caprolactam)	2933.71.00
(40) Clobazam (INN) and methyprylon (INN)	2933.72.00
(41) Other lactams	2933.79.00
(42) Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), chlorazepate, dechlorazepam (INN), diazepam (INN), estazolam (INN), ethylloflazepam (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), medazolam (INN), nimetazepam (INN), nitrazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	2933.91.00
76 Heterocyclic compounds with oxygen heteroatom(s) only.	
(1) Tetrahydrofuran	2932.11.00
(2) 2- Furaldehyde (Furfuraldehyde)	2932.12.00
(3) Furfuryl alcohols and tetrahydrofurfuryl alcohol	2932.13.00
(4) Hydroxy-3-dibenzfuren carboxylic acid	2932.19.10
(5) Coumarin, methyl coumarins and ethyl coumarins	2932.21
(6) Phenolphthalein	2932.29.10
(7) Isosafrole	2932.91.00
(8) 1-(1, 3-Benzodioxol-5-yl) propan-2-one	2932.92.00
(9) Piperonal	2932.93.00
(10) Safrole	2932.94.00
(11) Tetrahydrocannabinols (all isomers)	2932.95.00
77 Hydrazine & hydroxylamine and their inorganic salts, other inorganic bases; Other metal oxides, hydroxides and peroxides	
(1) Hydrazine, anhydrous	2825.10.10
(2) Hydrazine hydrate	2825.10.20
(3) Hydrazine sulphate	2825.10.30
(4) Hydroxylamine sulphate	2825.10.40
(5) other	2825.10.90
(6) Lithium oxide and hydroxide	2825.20.00
(7) Vanadium oxides and hydroxides	2825.30
(8) Nickel oxides and hydroxides	2825.40.00
(9) Copper oxides and hydroxides	2825.50.00
(10) Germanium oxides	2825.60.10
(11) Zirconium dioxides	2825.60.20
(12) Molybdenum oxides and hydroxides	2825.70
(13) Antimony oxides	2825.80.00
(14) Tin oxides	2825.90.10
(15) Cadmium oxides	2825.90.20
(16) Mercury oxide (mercuric oxide)	2825.90.30

Draft HSN Coding for commodities under VAT schedules

	(17) Calcium hydroxide	2825.90.40
	(18) Ammonium hydroxide	2825.90.50
	(19) Magnesium oxide	*****
	(20) Other	2825.90.90
78	Hydrogen chloride (Hydrochloric acid)	2806.10.00
79	Hydrogen peroxide, whether or not solidified with urea	2847.00.00
80	Hydrogen, oxygen, rare gases & other non-metals.	
	(1) Hydrogen	2804.10.00
	(2) Argon	2804.21.00
	(3) Other rare gases	2804.29
	(4) Nitrogen	2804.30.00
	(5) Oxygen	
	(a) medicinal grade	2804.40.10
	(b) Other	2804.40.90
	(6) Boron	2804.50.10
	(7) Tellurium	2804.50.20
	(8) Silicon	2804.61.00
	(9) Phosphorus	2804.70
	(10) Arsenic	2804.80.00
	(11) Selenium	2804.90.00
81	Hydroxide and peroxide of magnesium.	
	(1) Magnesium Hydroxide	2816.10.10
	(2) Magnesium peroxide	2816.10.20
82	Industrial monocarboxylic fatty acids.	
	(1) Palm stearin crude	3823.11.11
	(2) Palm stearin RBD	3823.11.12
	(3) Other Palm stearin	3823.11.19
	(4) Other Stearic acid or stearin	3823.11.90
	(5) Oleic acid	3823.12.00
	(6) Tall oil fatty acids	3823.13.00
83	Ion-exchangers based on polymers.	
	(1) Ion-exchangers of the condensation , polycondensation or polyaddition type	3914.00.10
	(2) Ion-exchangers of the polymerisation or co-polymerisation type	3914.00.20
	(3) Other ion-exchangers	3914.00.90
84	Iron ores and concentrates, including roasted iron pyrites	2601
85	Iron oxides and hydroxides	
	(1) Iron oxides	2821.10.10
	(2) Iron hydroxide	2821.10.20
86	Isotopes and compounds.	
	(1) Heavy water (deuterium oxide)	2845.10.00
	(2) Nuclear fuels not elsewhere included or specified	2845.90.10
87	Lead ores and concentrates	2607
88	Levo Thyroxine sodium	
89	printing machine	8442.50.20
90	Manganese ores and concentrates	2602
91	Manganese oxides	
	(1) Manganese dioxide	2820.10.00
	(2) Other	2820.90.00
92	Methanol	2905.11.00
93	Micro- crystalline petroleum wax, Lignite wax and slack wax	
	(1) Micro- crystalline petroleum wax	2712.90.10
	(2) Lignite wax	2712.90.90

Draft HSN Coding for commodities under VAT schedules

	(3) Slack wax	2712.90.30
	(4) Other	2712.90.90
94	Mixed alkylbenzenes.	
	(1) Linear alkylbenzenes	3817.00.11
	(2) Mixed alkylnaphthalenes	3817.00.20
95	Molybdenum ores and concentrates	2613
96	Napthalene	2707.40.00
97	Natural polymers.	
	(1) Sodium alginate	3913.10.10
	(2) Other alginic acid	3913.10.90
	(3) Chlorinated rubber	3913.90.11
	(4) Hardened proteins (such as hardened casein , gelatin etc)	3913.90.20
	(5) Dextran	3913.90.30
98	Nickel ores and concentrates	2604
99	Niobium, tantalum, vanadium or zirconium ores and concentrates	
	(1)Niobium, Tantalum, ores and concentrates	2615.90.90
	(2)Vanadium ores and concentrates	2615.90.10
	(3)Zirconium ores and concentrates	2615.10.00
100	Nitric acid, sulphonitric acids	
	(1) Nitric acid	2808.00.10
	(2) Sulphonitric acid	2808.00.20
101	Nitrile-function compounds.	
	(1) Acrylonitrile	2926.10.00
	(2) 1- cyanoguanidine (dicyandiamide)	2926.20.00
	(3) Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-Dimethylamino-4, 4-diphenylbutane)	2926.30.00
102	Nitrites, nitrates	
	(1) Sodium nitrite	2834.10.10
	(2) Other nitrites	2834.10.90
	(3) Potassium nitrate	2834.21.00
	(4) Strontium nitrate	2834.29.10
	(5) magnesium nitrate	2834.29.20
	(6) Barium Nitrate	2834.29.30
	(7) Thorium Nitrate	2834.29.90
103	Normal Paraffin including paraffin wax	2712.20
104	Nucleic acids and their salts.	
	(1) Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	2934.10.00
	(2) Compounds containing in the structure a benzothiazole ring system (whether or not hydrogenated), not further fused	2934.20.00
	(3) Compounds containing in the structure a phenothiazole ring system (whether or not hydrogenated), not further fused	2934.30.00
	(4) Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	2934.91.00
105	Organic derivatives of hydrazine or of hydroxylamine.	
	(1) Isoniazid	2928.00.10
	(2) Other	2928.00.90
106	Organo-sulphur compounds.	
	(1) Dithiocarbonates (xanthates)	2930.10.00
	(2) Thiocarbamates and dithiocarbonates	2930.20.00
	(3) Thiuram mono-, di-or tetrasulphides	2930.30.00

Draft HSN Coding for commodities under VAT schedules

	(4) Methionine	2930.40.00
	(5) Thiourea (sulphourea)	2930.90.10
	(6) Calcium salts of methionine	2930.90.20
	(7) Thio sulphonic acid	2930.90.30
	(8) L-cystine (alpha-amino beta-thio-prophionic acid) - sulphur containing amino acid	2930.90.40
	(9) Sulphonic acid	2930.90.50
	(10) Sulphoxide	2930.90.60
	(11) Mercaptan	2930.90.70
	(12) Allyl isothiocyanate	2930.90.80
107	Ossein other than wild animals	0506.10.39
108	Oxides of boron, boric acids	
	(1) Oxides of boron	2810.00.10
	(2) Boric acids	2810.00.20
109	Oxygen - function amino-compounds.	
	(1) Monoethanolamine and its salts	2922.11.00
	(2) Diethanolamine and its salts	2922.12.00
	(3) Triethanolamine and its salts	2922.13.00
	(4) Tetropropoxyphene (INN) and its salts	2922.14.00
	(5) Amino-g-acid	2922.21.10
	(6) Amino-j-acid	2922.21.20
	(7) 1-amino-2-naphthol-4-sulphonic acid	2922.21.30
	(8) Gamma acid	2922.21.40
	(9) J acid (2-amino-5-naphthol-7 sulphonic acid)	2922.21.50
	(10) H-acid	2922.21.60
	(11) Ortho phenyl sulphonyl H-acid	2922.21.70
	(12) Chicago acid	2922.21.80
	(13) Ortho anisidines	2922.22.10
	(14) Para anisidines	2922.22.20
	(15) Ortho phenetidine (2-aminophenitole)	2922.22.30
	(16) 2-amino 4-nitrophenol	2922.22.11
	(17) Meta aminophenol	2922.29.12
	(18) Para aminophenol	2922.29.13
	(19) Meta diethyl amino-phenol	2922.29.14
	(20) 2-amino-1-phenol-4-sulphonic acid	2922.29.21
	(21) 6-nitro-O-aminophenol-4-sulphonic acid	2922.29.22
	(22) Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonic acid)	2922.29.23
	(23) Phenyl J acid (phenyl-2-amino-8-naphthol-7-sulphonic acid)	2922.29.24
	(24) S acid, peri acid (1-amino-8-naphthol-4-4-sulphoxinic acid, 1-naphthylamine-8-sulphonic acid)	2922.29.25
	(25) Meta-phenylene diamine-4-sulphonic acid	2922.29.26
	(26) N-methyl-para-aminophenol sulphate (motol)	2922.29.31
	(27) 2,5 dimethoxy aniline	2922.29.32
	(28) Para acetyl aminophenol (Paracetamol)	2922.29.33
	(29) Para cresidine	2922.29.34
	(30) Picramic acid (T-grade)	2922.29.35
	(31) Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	2922.31.00
	(32) Lysine and its esters; salts thereof	2922.41.00
	(33) Glutamic acid	2922.42.10
	(34) Monosodium glutamate (aginatomo)	2922.42.20
	(35) Anthranilic acid and its salts	2922.43.00
	(36) Tilidine (INN) and its salts	2922.44.00

Draft HSN Coding for commodities under VAT schedules

	(37) Amino acetic acid (glycine)	2922.49.10
	(38) N methyl taurine	2922.49.20
	(39) Para-amino-salicylic acid	2922.50.11
	(40) Methyl anthranilate	2922.50.12
	(41) Procaine hydrochloride	2922.50.13
	(42) Amino anisic acid anilide	2922.50.14
	(43) L-tyrosine (p-hydroxyphenylamine)	2922.50.15
	(44) Frusemide	2922.50.21
	(45) Aminodial	2922.50.22
	(46) N-acetyl anthranilic acid	2922.50.23
	(47) Domperidone	2922.50.24
110	Paper printed labels, paperboard printed labels.	
	(1) Printed paper tags	4821.10.10
	(2) Printed labels	4821.10.20
	(3) Other labels	4821.90.10
111	Paper self-adhesive tape.	4823.12.00
112	Partially oriented yarn, polyester texturised yarn.	
	(1) Yarn of Polysters, partially oriented	5402.42.00
	(2) Polyester texturised yarn.	5402.33.00
113	Pencil slats	4421.90.40
114	Petroleum resins.	
	(1) Coumarone indene resins	3911.10.10
	(2) Other petroleum resins	3911.10.90
115	Petroleum jelly	2712.10
116	Phenols	2707.60.00
117	Phosphides, whether or not chemically defined.	
	(1) of copper	2848.00.10
	(2) of Zinc	2848.00.20
	(3) Other	2848.00.90
118	Phosphinates, phosphonates, etc.	
	(1) Calcium hypophosphite	2835.10.10
	(2) Magnesium hypophosphite	2835.10.20
119	Phosphoric ester and their salts.	
	(1) Glycerophosphoric acid	2919.00.10
	(2) Calcium glycerophosphate	2919.00.20
	(3) Iron glycerophosphate	2919.00.30
	(4) Sodium glycerophosphate	2919.00.40
	(5) Tricresylphosphate	2919.00.90
	(6) Other	2919.00.90
120	Photographic plates, films, paper and paper board	
	(1) Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paper board or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs	3701
	(2) Photographic film in rolls, sensitised, unexposed, of any material other than paper, paper-board or textiles, instant print film in rolls, sensitised, unexposed	3702
	(3) Photographic paper, paper board and textiles sensitised, unexposed	3703
	(4) Photographic plates, film, paper, paperboard and textiles, exposed but not developed	3704
	(5) Photographic plates, film, exposed and developed, other than cinematographic film	3705
	(6) Colour paper developer, colour paper developer starter, colour paper bleach, colour paper stabilizer	****

Draft HSN Coding for commodities under VAT schedules

121	Pine Tar	2706.00.90
122	Polyacetals.	3907.10.00
123	Polyamides.	
	(1) Nylon moulding powder	3908.10.10
	(2) Other nylon moulding powder	3908.90.10
	(3) Nylon in other primary forms	3908.90.20
124	Polycarboxylic acids	
	(1) Oxalic acid	2917.11.10
	(2) Calcium oxalate	2917.11.20
	(3) Strontium oxalate	2917.11.30
	(4) Diethyl oxalate	2917.11.40
	(5) Adipic acid, its salts and esters	2917.12.00
	(6) Azelaic acid, sebacic acid, their salt and esters	2917.13.00
	(7) Maleic anhydride	2917.14.00
	(8) Maleic acid	2917.19.10
	(9) Malonic acid	2917.19.20
	(10) Succinic acid	2917.19.30
	(11) Ferrous fumerata	2917.19.40
	(12) Fumric acid	2917.19.50
	(13) Itaconic acid	2917.19.60
	(14) Ethoxy methylene malonate, diethyl malonate	2917.19.70
	(15) Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxacids and their derivatives. Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids, and their derivatives.	2917.20.00
	(16) Dibutyl orthophthalates	2917.31.00
	(17) Dioctyl orthophthalates	2917.32.00
	(18) Dinonyl or didecyl orthophthalates	2917.33.00
	(19) Other esters of orthophthalic acids	2917.34.00
	(20) Phthalic anhydride	2917.35.00
	(21) Terephthalic acid and its salts	2917.36.00
	(22) Dimethyl terephthalate	2917.37.00
	(23) Dibutyl phthalate	2917.39.10
	(24) Dioctyl phthalate	2917.39.20
	(25) Phthalic acid	2917.39.30
	(26) Dimethyl phthalate	2917.39.40
	(27) Trimellitic anhydride	2917.39.50
	(28) Isophthalic acid	2917.39.60
125	Polymers of propylene.	
	(1) Polypropylene	3902.10.00
	(2) Poly-iso-butylene	3902.20.00
	(3) Propylene copolymers	3902.30.00
	(4) Other polymers of propylene	3902.90.00
126	Polythene chips	****
127	Potassium dichromate.	2841.50.90
128	Precious metal ores and concentrates	2616
129	Prepared driers.	3211.00.00
130	Prepared rubber accelerators; Compound plasticisers for rubber or plastics; Anti-oxidising preparations and other compound stabilisers for rubber or plastics	
	(1) Prepared rubber accelerators	3812.10.00
	(2) Compound plasticisers for rubber or plastics	3812.20
	(3) Anti-oxidants for rubber	3812.30.10
	(4) Softner for rubber	3812.30.20

Draft HSN Coding for commodities under VAT schedules

	(5) Vulcanising agents for rubber	3812.30.30
	(6) Blowing agent	3812.30.90
131	Poly Vinyl Chloride (PVC)	
	(1) Binders for pigments	3904.10.10
	(2) Poly (vinyl chloride) resins, non-plasticised	3904.21.10
	(3) Poly (vinyl chloride) resins emulsion grade, plasticised	3904.22.10
	(4) Poly (vinyl derivatives) , vinyl chloride - vinyl acetate copolymers	3904.30.10
	(5) Other vinyl chloride copolymers	3904.40.00
	(6) Copolymer of vinyl idene chloride with acrylonitrile	3904.50.10
	(7) Polytetrafluoroethylene	3904.61.00
	(8) Other poly (vinyl fluoride)	3904.69.10
132	Quaternary ammonium salts and hydroxides.	
	(1) Choline and its salts	2923.10.00
133	Radioactive chemical elements.	
	(1) Natural uranium and its compounds	2844.10.00
	(2) Uranium enriched in U235 and its compounds: Plutonium and its compounds	2844.20.00
	(3) Uranium depleted in U235 and its compounds; Thorium and its compounds	2844.30.00
	(4) Radioactive elements other than those of sub-heading 2844.10, 2844.20 or 2844.30	2844.40.00
134	Reaction initiators, reaction accelerators	
	(1) With nickel or nickel compounds as the active substance	3815.11.00
	(2) Platinum or palladium catalysts with a base of activated carbon	3815.12.10
135	Reducers and blanket wash/roller wash	****
136	Reprocessed plastic granules/lumps/chips used by plastic industries	
137	Residual lyes from manufacturing of wood pulp.	
	(1) Lignin sulphonates	3804.00.10
	(2) Concentrated sulphate lye	
138	Resins	
	(1) Copal	1301.90.21
	(2) Dammar batu	1301.90.22
	(3) Other	1301.90.29
139	Retarders.	****
140	Rosin and resin acids and derivatives.	
	(1) Gum rosin	3806.10.10
	(2) Salts of rosin, of resin acids or of derivatives of resin or resin acids, other than salts of rosin adducts	3806.20.00
	(3) Ester gums	3806.30.00
141	Rubber - natural, compounded, synthetic, reclaimed and other forms	
	(1) Natural rubber, balata, gutta percha	
	(a) Natural rubber latex, prevulcanized	4001.10.10
	(b) Natural rubber latex, other than prevulcanised	4001.10.20
	(c) Smoked sheets	4001.21.00
	(d) Technically specified natural rubber (TSNR)	4001.22.00
	(e) Havea	4001.29.10
	(f) Pale crepe	4001.29.20
	(g) Yeast brown crepe	4001.29.30
	(h) Oil extended natural rubber	4001.29.40
	(i) Balata, gutta -percha	4001.30.00
	(2) Synthetic rubber and factice derived from oils.	
	(a) Latex (Styrene - butadiene rubber (SBR) ; carboxylated styrene butadiene rubber (XSBR))	4002.11.00

Draft HSN Coding for commodities under VAT schedules

	(b) Oil extended styrene butadiene rubber	4002.19.10
	(c) Styrene butadiene rubber with styrene content exceeding 50%	4002.19.20
	(d) Styrene butadiene styrene oil bound copolymer	4002.19.30
	(e) Butadiene rubber (BR)	4002.20.00
	(f) Isobutene - isoprene (butyl) rubber (IIR)	4002.31.00
	(g) Latex {chloroprene (chlorobutadiene) rubber (CR) }	4002.41.00
	(h) Isoprene rubber (IR)	4002.60.00
	(i) Ethylene - propylene- non-conjugated diene rubber (EPDM)	4002.70.00
	(j) Other Latex	4002.91.00
	(k) Factice (rubber substitute derived from oil)	4002.99.10
	(l) Tread rubber compound, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres	4002.99.20
	(m) precured tread rubber	4002.99.90
	(3) Reclaimed rubber	4003.00.00
	(4) Waste,parings and scrap of rubber (other than hard rubber and powders and granules obtained therefrom)	4004.00.00
	(5) Compounded rubber, unvulcanised.	
	(a) Compounded with carbon black or silica	4005.10.00
	(b) Can sealing compound	4005.20.10
	(c) Plates , sheets and strip	4005.91
	(d) Granules of unvulcanised natural or synthetic rubber compounded , ready for vulcanisation	4005.99.10
	(e) Rubber compound	*****
	(f) Others	4005.99.90
	(6) Rods, tubes and profile shapes and articles of unvulcanised rubber	4006
	(7) Vulcanised rubber thread and cord	4007.00
	(8) Foam Rubber	****
	(9) Micro cellular rubber	4008.11.10
	(10) Latex adhesive	*****
	(11) Plates,sheets and strip of non-cellular rubber	4008.21
	(12) Scrap, waste and powder of hardened rubber (ebonite and vulcanite)	4017.00.20
142	Rubber process oil / Mineral oil	2710.19.60
143	Rubber bands, blankets, bushes , gaskets, washers, rings, plugs and other seals	
	(1) Rubber bands	4016.99.20
	(2) Rubber threads/elastic thread	4016.99.30
	(3) Rubber blankets	4016.99.40
	(4) Rubber bushes	4016.99.60
	(5) Rubber ear plug	4016.99.70
	(6) Rubber gaskets, washers , rings (O-rings), plugs and other seals	4016.93
144	Saturated acyclic monocarboxylic acids.	
	(1) Formic acid,its salts and esters	
	(a) formic acid	2915.11.00
	(b) Sodium formate	2915.12.10
	(c)Others	2915.12.90
	(d)Esters of formic acid	2915.13.00
	(2) Acetic acid, its salts and esters	
	(a) Acetic acid	2915.21.00
	(b) sodium acetate	2915.22.00
	(c) cobalt acetate	2915.23.00
	(d) calcium acetate	2915.29.10
	(e) maganesium acetate	2915.29.20
	(f) manganese acetate	2915.29.30

Draft HSN Coding for commodities under VAT schedules

	(g) ethyl acetate	2915.31.00
	(h) vinyl acetate	2915.32.00
	(i) n-Butyl acetate	2915.33.30
	(j) isobutyl acetate	2915.34.00
	(k) 2- Ethoxy ethyl acetate	2915.35.00
	(l) benzyl acetate	2915.39.10
	(m) bormyl acetate and Iso bormyl acetate	2915.39.20
	(n) linalyl acetate	2915.39.30
	(o) methyl acetate	2915.39.40
	(p) phenyle propyl acetate	2915.39.50
	(q) ter pinyll acetate	2915.39.60
	(3) Monochloroacetic acid, their salts and esters	2915.40.10
	(4) Dichloroacetic acid, their salts and esters	2915.40.20
	(5) Trichloroacetic acid, their salts and esters	2915.40.30
	(6) Propionic acid, its salts and esters	2915.50.00
	(7) Butanoic acid, their salts and esters	2915.60.10
	(8) Pentanoic acids, their salts and esters	2915.60.20
	(9) Palmitic acid	2915.70.10
	(10) Stearic acid	2915.70.20
	(11) Glycerol monostearate	2915.70.30
	(12) H.C.O Fatty acid(including 12-Hydroxy stearic acid)	2915.70.40
	(13) D.C.O Fatty acid	2915.70.50
	(14) Acetyl chloride	2915.90.10
	(15) Octoic acid(caprylic acid)	2915.90.20
	(16) Hexoic acid(caproic acid)	2915.90.30
145	Self-adhesive plates, sheets, film, strip of plastics.	
	(1) In rolls of width not exceeding 20cm	3919.10.00
	(2) Plastic stickers, whether or not printed, embossed, and or impregnated	3919.90.10
	(3) Cellulose adhesive tape	3919.90.20
	(4) Others	3919.90.90
146	Silicates; commercial alkali metal silicates	
	(1) of sodium	
	(a) sodium metasilicates	2839.11.00
	(b) other	2839.19.00
	(2) of potassium	2839.20.00
	(3) magnesium trisilicate	2839.90.10
	(4) Other	2839.90.90
147	Silicones.	
	(1) Silicone resins	3910.00.10
	(2) Silicone oil	3910.00.20
	(3) Other silicones	3910.00.90
148	Silicon dioxide	2811.22.00
149	Sodium dichromate.	2841.30.00
150	Sodium hydroxide (caustic soda), Potassium hydroxide (caustic potash)	
	(1) Sodium hydroxide (caustic soda)	2815.11
	(2) Potassium hydroxide (caustic potash)	2815.20.00
151	Sodium Hypochlorite	
152	Sugars, Chemically pure, other than sucrose, lactose, maltose, glucose and fructose; Sugar ethers, sugar acetals and sugar esters and their salts	2940
153	Sulphates of sodium, magnesium, aluminium, barium, chromium, nickel, , copper and zinc, Alums; Peroxosulphates (per-sulphates)	2833
154	Sulphides of non-metals	
	(1) carbon disulphide	2813.10.00

Draft HSN Coding for commodities under VAT schedules

	(2) arsenic disulphide (artificial)	2813.90.10
	(3) commercial phosphorus trisulphide	2813.90.20
155	Sulphides, Polysulphides.	
	(1) Sodium sulphides	2830.10.00
	(2) Zinc sulphides	2830.20.00
	(3) Cadmium sulphides	2830.30.00
	(4) Other sulphides	2830.90.10
	(5) Polysulphides	2830.90.20
156	Sulphites, thiosulphates	
	(1) Sodium bi-sulphite	2832.10.10
	(2) Sodium hydrosulphite	2832.10.20
	(3) Other sodium sulphites	2832.10.90
	(4) Potassium metabisulphite	2832.20.10
	(5) Magnesium sulphite	2832.20.20
	(6) Sodium thiosulphate	2832.30.10
	(7) Magnesium thiosulphate	2832.20.20
	(8) Other thiosulphate	2832.30.90
157	Sulphonamides	
	(1) Sulphamethoxazole	2935.00.11
	(2) Sulphafurazole	2935.00.12
	(3) Sulphadiazine	2935.00.13
	(4) Sulphadimidine	2935.00.14
	(5) Sulphacetamide	2935.00.15
	(6) Sulphamethoxy pyridarine	2935.00.21
	(7) Sulphamethiazole	2935.00.22
	(8) Sulphamoxole	2935.00.23
	(9) Sulphamide	2935.00.24
	(10) Other sulphonamides	2935.00.90
158	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons.	
	(1) Benzene sulphonic acid	2904.10.10
	(2) 1,5 Napthalene disulphonic acid (Armsstrong's Acid)	2904.10.20
	(3) Napthalene sulphonic acid	2904.10.30
	(4) Vinyl sulphone	2904.10.40
	(5) Nitrobenzene	2904.20.10
	(6) Meta dintrobenzene	2904.20.20
	(7) Meta nitrotoluene	2904.20.30
	(8) Ortho nitrotoluene	2904.20.40
	(9) paranitrotoluene	2904.20.50
	(10) Dinitrotoluene	2904.20.60
	(11) 2,5 Dichloronitrobenzene	2904.90.10
	(12) Dinitrochlorobenzene	2904.90.20
	(13) Meta nitrochlorobenzene	2904.90.30
	(14) Ortho nitrochlorobenzene	2904.90.40
	(15) Para nitrochlorobenzene	2904.90.50
	(16) 2-nitro-chlorotoluene	2904.90.60
	(17) Sodium meta nitrobenzene sulphonate	2904.90.70
159	Sulphur, sublimed or precipitated, colloidal sulphur	
	(1) Sublimed Sulphur	2802.00.10
	(2) Precipitated Sulphur	2802.00.20
	(3) Collodial Sulphur	2802.00.30
160	Sulphuric acid and anhydrides	2807.00.10
161	Synthetic organic colouring matter.	

Draft HSN Coding for commodities under VAT schedules

(1) Disperse dyes and preparations based thereon	
(a) Disperse yellow 13 (duranol bril yellow 6 G)	3204.11.11
(b) Disperse orange 11 (Duranol orange G)	3204.11.21
(c) Disperse red 3 (serisol fast pink B)	3204.11.31
(d) Disperse red 4 (celliton fast pink RF)	3204.11.32
(e) Disperse red 9 (duranol red GN)	3204.11.33
(f) Disperse violet 1 (duranol violet 2R)	3204.11.41
(g) Disperse violet 4 (duranol brill violet B)	3204.11.42
(h) Disperse violet 8 (duranol brill violet BR)	3204.11.43
(i) Disperse blue 1 (duranol brill blue CB)	3204.11.51
(j) Disperse blue 3 (duranol brill blue BBN)	3204.11.52
(k) Disperse blue 5 (celliton fast blue FFB)	3204.11.53
(l) Disperse blue 6 (celliton fast blue FFG)	3204.11.54
(m) Disperse blue 14 (duranol brill blue G)	3204.11.55
(n) Disperse blue 24 (duranol blue 2G)	3204.11.56
(o) Disperse greens	3204.11.91
(p) Disperse browns	3204.11.92
(q) Disperse blacks	3204.11.93
(r) Disperse brown mixtures	3204.11.94
(s) Disperse grey mixtures	3204.11.95
(t) Disperse black mixtures	3204.11.96
(2) Azo dyes:	
(a) Acid yellows	3204.12.11
(b) Acid oranges	3204.12.12
(c) Acid reds	3204.12.13
(d) Acid violets	3204.12.14
(e) Acid Blues	3204.12.15
(f) Acid Greens	3204.12.16
(g) Acid Brown	3204.12.17
(h) Acid Blacks	3204.12.18
(l) Other azo dyes	3204.12.19
(3) Acid Greens (non-azo)	
(a) Acid green 17 (solacet fast green 2 G)	3204.12.21
(b) Acid green 27 (carbolan green G)	3204.12.22
(c) Acid green 28 (carbolan brill green 5G)	3204.12.23
(d) Acid green 38 (alizarine cyanine green 3G)	3204.12.24
(e) Acid green 44 (alizarine cyanine green GWA)	3204.12.25
(f) Other acid green (non-azo)	3204.12.29
(4) Acid Black (non-azo)	
(a) Acid black 2 (nigrosine)	3204.12.31
(b) Acid black 48 (coomasie fast grey 3G)	3204.12.32
(c) Other acid black (non-azo)	3204.12.39
(5) Acid Blues 2, 14, 23, 25, 45, 51, 52 & 78 (non-azo)	
(a) Acid blue 2 (alizarine brill blue PFN)	3204.12.41
(b) Acid blue 14 (solacet fast blue 4 GI)	3204.12.42
(c) Acid blue 23 (alizarin light blue 4 GI)	3204.12.43
(d) Acid blue 25 (solway ultra blue B)	3204.12.44
(e) Acid blue 45 (solway blue RN)	3204.12.45
(f) Acid blue 51 (alizarine sky blue FFB)	3204.12.46
(g) Acid blue 52 (alizarine light-5GL)	3204.12.47
(h) Acid blue 78 (solway sky blue B)	3204.12.48
(6) Acid Blues 93, 112, 127, 138, 140 and others (non-azo)	

Draft HSN Coding for commodities under VAT schedules

	(a) Acid blue 93 (ink blue)	3204.12.51
	(b) Acid blue 112 (coomasie ultra sky SE)	3204.12.52
	(c) Acid blue 127 (Brill alizarine milling blue G)	3204.12.53
	(d) Acid blue 138 (carbolan blue B)	3204.12.54
	(e) Acid blue 140 (carbolan brill blue 2R)	3204.12.55
	(7) Mordant dyes	
	(a) Yellows	3204.12.61
	(b) Oranges	3204.12.62
	(c) Violets	3204.12.63
	(d) Blues	3204.12.64
	(e) Greens	3204.12.65
	(f) Browns	3204.12.66
	(g) Blacks	3204.12.67
	(h) Red II (Alinarine Red)	3204.12.68
	(l) Other mordant dyes	3204.12.69
	(8) Other non-azo acid dyes	
	(a) Acid yellows	3204.12.91
	(b) Acid Oranges	3204.12.92
	(c) Acid Red	3204.12.93
	(d) Acid Violets	3204.12.94
	(e) Acid Browns	3204.12.95
	(f) Other	3204.12.99
	(9) Basic dyes and preparations based thereon	
	(a) Basic azo dyes	3204.13.10
	(b) Basic yellow (non-azo)	
	(l) Yellow 2 (auramine O)	3204.13.21
	(ii) Others	3204.13.29
	(c) Basic Red (non-azo)	
	(l) Red 1 (rhodamine 6G)	3204.13.31
	(ii) Other	3204.13.39
	(d) Basic Violet (non-azo)	
	(l) Violet 1 (methyl violet)	3204.13.41
	(ii) Violet 10 (rhodamine B)	3204.13.42
	(iii) Violet 14 (magenta)	3204.13.43
	(iv) Other	3204.13.49
	(e) Basic Blue (non-azo)	
	(l) Blue 9 (methylene blue)	3204.13.51
	(ii) Blue 16 (victoria blue B)	3204.13.52
	(iii) Other	3204.13.59
	(f) Basic Green (non-azo)	
	(l) Green 4 (malachite green)	3204.13.61
	(ii) Other	3204.13.69
	(g) Other non-azo basic dyes	
	(l) Basic Oranges	3204.13.91
	(ii) Basic Browns	3204.13.92
	(iii) Basic Black	3204.13.93
	(iv) Other	3204.13.99
	(10) Direct dyes and preparations based thereon	
	(a) Direct Yellow (azo)	
	(i) Yellow 12 (chrysophenine G)	3204.14.11
	(ii) Other	3204.14.19
	(b) Direct Red (azo)	

Draft HSN Coding for commodities under VAT schedules

	(i) Congo red	3204.14.21
	(ii) Other	3204.14.29
	(c) Direct Blue (azo)	
	(i) Blue 1 (sky blue FF)	3204.14.31
	(ii) Other	3204.14.39
	(d) Direct Oranges (azo)	3204.14.40
	(e) Direct greens (azo)	3204.14.50
	(f) B3079Direct browns (azo)	3204.14.60
	(g) Direct blacks (azo)	3204.14.70
	(h) Direct Dyes (non-azo)	
	(I) Yellow	3204.14.81
	(ii) Orange	3204.14.82
	(iii) Red	3204.14.83
	(iv) Violets	3204.14.84
	(v) Blues	3204.14.85
	(vi) Greens	3204.14.86
	(vii) Browns	3204.14.87
	(viii) Blacks	3204.14.88
	(ix) Other direct dyes (non-azo)	3204.14.89
	(11) Vat dyes (including those usable in that state as pigments) and preparations based	
	(a) Vat Yellow	
	(I) Vat Yellow:(GC)	3204.15.11
	(ii) Vat yellow 4 (indanthrene) golden yellow GK)	3204.15.12
	(iii) Others	3204.15.19
	(b) Vat Orange	
	(I) Vat orange 3 (brill orange RK)	3204.15.21
	(ii) Vat orange 15 (golden orange 3G)	3204.15.22
	(iii) Other	3204.15.29
	(c) Vat Red	
	(I) Vat Red (brill pink)	3204.15.31
	(ii) Other	3204.15.39
	(d) Vat Violet:	
	(I) Vat Violet 1 (Brill violet 2R)	3204.15.41
	(ii) Vat Violet 3 (Magenta B)	3204.15.42
	(iii) Other	3204.15.49
	(e) Vat Blue	
	(I) Vat blue 1 (synthetic indigo)	3204.15.51
	(ii) Vat blue 4	3204.15.52
	(iii) Vat blue 5 (blue 2B)	3204.15.53
	(iv) Vat blue 6 (blue BC)	3204.15.54
	(v) Vat blue 20 (dark blue 30)	3204.15.55
	(vi) Vat blue 29 (indanthrene brill blue 4G)	3204.15.56
	(vii) Vat blue 43 (carbazole blue)	3204.15.57
	(viii) Reduced Vat Blues	3204.15.58
	(ix) Other	3204.15.59
	(f) Vat green	
	(I) Vat green 1 (indanthrene Brill green BFFB)	3204.15.61
	(ii) Vat green 2 (indanthrene Brill green GG)	3204.15.62
	(iii) Vat green 4 (indanthrene Brill green 3B)	3204.15.63
	(iv) Vat green 9 (Black BB)	3204.15.64
	(v) Other	3204.15.69
	(g) Vat brown	

Draft HSN Coding for commodities under VAT schedules

	(l) Vat brown 1 (brown BR)	3204.15.71
	(ii) Vat brown 3 (brown RGR)	3204.15.72
	(iii) Vat brown 5 (brown RRD, G)	3204.15.73
	(iv) Other	3204.15.79
	(h) Vat Black	
	(l) B3098Vat black 9 (black RB)	3204.15.81
	(ii) Vat black 25 (olive T)	3204.15.82
	(iii) Vat black 27 (olive R)	3204.15.83
	(iv) Vat Black 29 (grey BG)	3204.15.84
	(v) B3144Other	3204.15.89
	(l) Solubilised vat yellows	3204.15.91
	(j) Solubilised vat oranges	3204.15.92
	(k) Solubilised vat reds	3204.15.93
	(l) Solubilised vat violets	3204.15.94
	(m) Solubilised vat blues	3204.15.95
	(n) Solubilised vat greens	3204.15.96
	(o) Solubilised vat blacks	3204.15.97
	(12) Reactive dyes and preparations based thereon	
	(a) Yellows	3204.16.10
	(b) Oranges	3204.16.20
	(c) Reds	3204.16.30
	(d) Violets	3204.16.40
	(e) Blues	3204.16.50
	(f) Greens	3204.16.60
	(g) Browns	3204.16.70
	(h) Blacks	3204.16.80
	(l) Other	3204.16.90
	(13) Pigments and preparations based thereon	
	(a) Pigments yellow	
	(l) Yellow 1 (hansa yellow)	3204.17.11
	(ii) Other	3204.17.19
	(b) Pigment oranges	3204.17.20
	(c) Pigments red	
	(l) Toluidine red	3204.17.31
	(ii) Other	3204.17.39
	(d) Pigment violets	3204.17.40
	(e) Pigment blues	
	(l) Blue 15 (Pathalovyanine Blue)	3204.17.51
	(ii) Other	3204.17.59
	(f) Pigment Greens	
	(l) Green 7 (Pathalovyanine Green)	3204.17.61
	(ii) Other	3204.17.69
	(g) Pigment brown	3204.17.70
	(h) Pigment blacks	3204.17.80
	(14) Other, including mixtures of colouring matter of two or more of the subheadings	
	(a) Azoic coupling components 2,4,5,7,8, 13	
	(l) Azoic coupling component 2 (naphthol AS)	3204.19.11
	(ii) Azoic coupling component 4 (Naphthol AS-BO)	3204.19.12
	(iii) Azoic coupling component 5 (Naphthol ASG)	3204.19.13
	(iv) Azoic coupling component 7 (Naphthol ASSW)	3204.19.14
	(v) Azoic coupling component 8 (Naphthol ASTR)	3204.19.15
	(vi) Azoic coupling component 13 (Naphthol ASSG)	3204.19.16

Draft HSN Coding for commodities under VAT schedules

(b) Azoic coupling components 14,15, 17, 18, 20 and others	
(i) Azoic coupling component 14 (Naphthol ASPH)	3204.19.21
(ii) Azoic coupling component 15 (Naphthol ASLB)	3204.19.22
(iii) Azoic coupling component 17 (Naphthol ASBS)	3204.19.23
(iv) Azoic coupling component 18 (Naphthol ASD)	3204.19.24
(v) Azoic coupling component 20 (Naphthol ASOL)	3204.19.25
(vi) Other	3204.19.29
(c) Azoic diazo Components 1, 2, 3, 4, 5, 6, 10, 11	
(I) Azoic diazo Component 1 (fast bordeaux GP base)	3204.19.31
(ii) Azoic diazo component 2 (fast orange G/GC base)	3204.19.32
(iii) Azoic diazo component 3 (fast scarlet GGIGGS base)	3204.19.33
(iv) Azoic diazo component 4 (fast garment GBC base)	3204.19.34
(v) Azoic diazo component 5 (fast red B base)	3204.19.35
(vi) Azoic diazo component 6 (fast orange GR base)	3204.19.36
(vii) Azoic diazo component 10 (fast red R base)	3204.19.37
(viii) Azoic diazo component 11 (fast red TR base)	3204.19.38
(d) Azoic diazo components 12, 13, 20, 24, 32, 41, 48 and others	
(I) Azoic diazo components 12 (fast scarlet G base)	3204.19.41
(ii) Azoic diazo components 13 (fast scarlet R base)	3204.19.42
(iii) Azoic diazo components 20 (fast blue BB base)	3204.19.43
(iv) Azoic diazo components 24 (fast blue RR base)	3204.19.44
(v) Azoic diazo components 32 (fast red KB base)	3204.19.45
(vi) Azoic diazo components 41 (fast violet B base)	3204.19.46
(vii) Azoic diazo components 48 (fast blue B base)	3204.19.47
(viii) Other azoic diazo components	3204.19.49
(e) Azoic colours	
(I) Yellow	3204.19.51
(ii) Orange	3204.19.52
(iii) Reds	3204.19.53
(iv) Violets	3204.19.54
(v) Blues	3204.19.55
(vi) Greens	3204.19.56
(vii) Browns	3204.19.57
(viii) Blacks	3204.19.58
(ix) Other	3204.19.59
(f) Sulphur based colouring matters	
(I) Yellow	3204.19.61
(ii) Orange	3204.19.62
(iii) Reds	3204.19.63
(iv) Blues	3204.19.64
(v) Greens	3204.19.65
(vi) Browns	3204.19.66
(vii) Blacks	3204.19.67
(viii) Other	3204.19.69
(g) Solvent based colouring matters	
(I) Yellow	3204.19.71
(ii) Orange	3204.19.72
(iii) Reds	3204.19.73
(iv) Violets	3204.19.74
(v) Blues	3204.19.75
(vi) Greens	3204.19.76
(vii) Browns	3204.19.77

Draft HSN Coding for commodities under VAT schedules

	(viii) Blacks	3204.19.78
	(ix) Other	3204.19.79
	(h) Food colouring matters	
	(i) Yellow 3 (Sunset yellow)	3204.19.81
	(ii) Yellow 4 (Tartrazine)	3204.19.82
	(iii) Red 5 to 8 (Poncean)	3204.19.83
	(iv) Red 9 (Amaranth)	3204.19.84
	(v) Oranges	3204.19.85
	(vi) Violets	3204.19.86
	(vii) Greens	3204.19.87
	(viii) Browns	3204.19.88
	(ix) Other	3204.19.89
	(15) Synthetic organic products of a kind used as fluorescent brightening agents	
	(a) Optical whitening agents	3204.20.10
	(b) Other	3204.20.90
	(16) Master batches and pigment	****
162	Synthetic organic tanning substances.	3202.10.00
163	Tanning extracts of vegetable origin.	
	(1) Quebracho extract	3201.10.00
	(2) Wattle extract	3201.20.00
	(3) Gambier extracts	3201.90.10
	(4) Myrobalan fruit extract	3201.90.20
	(5) Gallotanic acid (Tannin digalic acid)	3201.90.30
164	Tin ores and concentrates	2609
165	Titanium ores and concentrates	2614
166	Titanium oxides.	
	(1) Titanium dioxide	2823.00.10
	(2) Other	2823.00.90
167	Toluole	2707.20.00
168	Trisodium phosphate	
169	Tungsten ores and concentrates	2611
170	Unsaturated acyclic monocarboxylic acids.	
	(1) Acrylic acid and its salts	2916.11.00
	(2) Butyl acrylate	2916.12.00
	(3) Methacrylic acid	2916.13.10
	(4) Salts of methacrylic acid	2916.14.00
	(5) Oleic acid	2916.15.10
	(6) Undecylanic acid	2916.19.10
	(7) Bismuth compounds of unsaturated acyclic monoacids	2916.19.20
	(8) Potassium compounds of unsaturated acyclic monoacids	2916.19.30
	(9) Sodium compounds of unsaturated acyclic monoacids	2916.19.40
	(10) Esters of unsaturated acyclic monoacids not elsewhere specified	2916.19.50
	(11) Sorbic acid	2916.19.60
	(12) Cyclanic, cyclenic or cycloterpenic monocarboxylic acid, their anhydrides, halides, peroxides, peroxyacids and their derivatives	2916.20.00
	(13) Benzoic acid	2916.31.10
	(14) Benzyl acetate	2916.31.20
	(15) Methyl benzoate	2916.31.30
	(16) Sodium benzoate	2916.31.40
	(17) Benzocaine (ethylpara-amino benzoate)	2916.31.50
	(18) Orthochloro benzoic acid	2916.31.60
	(19) Benzoyl peroxide and benzoyl chloride	2916.32.00

Draft HSN Coding for commodities under VAT schedules

	(20) Phenylacetic acids and its salts	2916.34.00
	(21) Esters of phenylacetic acid	2916.35.00
	(22) Cinnamic acid	2916.39.10
	(23) Bismuth compounds of aromatic monoacids	2916.39.20
	(24) Potassium compounds of aromatic acids	2916.39.30
	(25) Sodium compounds of aromatic monoacids	2916.39.40
	(26) Esters of aromatic monoacids not elsewhere specified	2916.39.50
171	Uranium or thorium ores and concentrates	2612
172	Vegetable alkaloids,natural or reproduced by synthesis and their salts	
	(1) Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN), and thebaine; salts thereof	2939.11.00
	(2) Quinine alkaloides	2939.21.10
	(3) Quinine hydrochloride	2939.21.20
	(4) Quinine sulphate	2939.21.30
	(5) Chloroquine phosphate	2939.21.40
	(6) Caffeine and its salts	2939.30.00
	(7) Ephedrine alkaloides	2939.41.10
	(8) Ephedrine hydrochloride	2939.41.20
	(9) Pseudoephedrine (INN) and its salts	2939.42.00
	(10) Cathine (INN) and its salts	2939.43.00
	(11) Fenetyline (INN) and its salts	2939.51.00
	(12) Ergometrine (INN) and its salts	2939.61.10
	(13) Ergotamine (INN) and its salts	2939.62.10
	(14) Lysergic acid and its salts	2939.63.00
	(15) Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamineecemate; salts, esters and other derivatives thereof	2939.91.00
173	Vegetable waxes, Bees wax	
	(1) Vegetable waxes	1521.10
	(2) Bee waxes	1521.90.10
	(3) Shellac wax	1521.90.20
174	Water treatment chemicals	3824.90.22
175	Wood tar, wood tar oils.	
	(1) Wood tar	3807.00.10
	(2) Wood tar oils	3807.00.20
176	Xylole	2707.30.00
177	Zinc ores and concentrates	2608
178	Zinc Oxides , Zinc peroxides and hydroxides	2817.00
179	Packing materials of all kinds, articles for conveyance or packing of goods of plastics, cartons, boxes and their waste, sacks and bags,	
	(1)Boxes,cases,crates and similar articles of plastics	
	(a) Plastic containers for audio or video cassettes , cassette tapes, floppy discs and similar articles	3923.10.10
	(b) Watch-box, jewellery box and similar containers of plastics	3923.10.20
	(c) Insulated wire	3923.30.10
	(d) Packing for accomodating connectors	3923.10.40
	(e) Pet bottles	
	(2) Sacks and bags (including cones) of plastics	

Draft HSN Coding for commodities under VAT schedules

	(a) Sacks and bags(including cones) of polymers of ethylene	3923.21.00
	(b) Sacks and bags (including cones) of poly (vinyl chloride)	3923.29.10
	(c) Other	3923.29.90
	(3) Carboys,bottles,flasks and similar articles of plastics including PET preforms	3923.30
	(4) Spools, cops, bobbins and similar supports of plastics	3923.40.00
	(5) Stoppers,lids,caps and other closures plastics	3923.50
	(6) Cartons, Boxes and their waste	
	(a) Corrugated paper or paper board	
	(i) Boxes	4819.10.10
	(ii) Other	4819.10.90
	(b) Non-corrugated paper or paper board	
	(i) cartons, boxes, cases intended for the packing of match sticks	4819.20.10
	(ii) Boxes	4819.20.20
	(iii) other	4819.20.90
	(c) Sacks and bags made of paper	4819.30.00
	(d) Other packing containers including record sleeves made of corrugated paper or paperboard	4819.50.10
	(e) Packing cases, boxes, crates,drums and similar packings; Cable-drums of wood	4415.10.00
	(7) Sacks and bags, of a kind used for packing of goods.	
	(a) Jute bagging for raw cotton	6305.10.10
	(b) Jute corn (grains) sacks	6305.10.20
	(c) Jute hessain bags / cloth	6305.10.30
	(d) Jute sacking bags	6305.10.40
	(e) Jute wool bags	6305.10.50
	(f) Plastic coated or paper-cum-polythene lined jute bags and sacks	6305.10.60
	(g) Paper laminated hessain jute	6305.10.70
	(h) Jute soil savers	6305.10.80
	(i) Other jute bags	6305.10.90
	(j) Sacks and bags of cotton	6305.20.00
	(k) Flexible intermediate bulk containers of man-made textile materials	6305.32.00
	(l) Other , of polyethylene or polypropylene strip or the like	6305.33.00
	(8) Bituminised materials used in packing of goods, Cellophane tapes, Empty barrels and drums, Empty tins, jute twine, packing cases including planks, rafters, battens which when assembled together form packing cases, palm leaf mats, paper gum tapes, plastic tapes, tie ribbon, polythene(plastic tins, bags and covers of all sizes and varieties), Thermocol, Tin containers and tin seals, wood wool, core pipe, BOPP tape, packing clip, packing strap and plastic plugs	
	(9) Stoppers, caps and lids.	
	(a) of plastics	3923.50.10
	(b) of glass	7010.20.00
	(c) Crown corks	8309.10.00
	(d) Corks and stoppers	4503.10.00
	(e) Pilfer proof caps for packaging, all sorts, with or without washers or other fittings of cork, rubber, polyethylene or any other material	8309.90.10
	(f) Aluminium caps, seals capsules and closures	8309.90.20
	(g) Other seals	8309.90.90
	(h) of rubber	4016.99.80
	(10) Polymers of ethylene in primary forms	
	(a) Linear Low Density Polyethylene(LLDPE/LDPE)	3901.10.10
	(b) HDPE	3901.10.90
	(c) Other Polyethylene	3901.20.00

Draft HSN Coding for commodities under VAT schedules

	(d) Ethylene-vinyl acetate copolymers	3901.30.00
	(e) Linear Medium Density Polyethylene(LMDPE)	3901.90.10
	(f) Other	3901.90.90

LIST OF COMMODITIES TO BE TAXED AT THE RATE OF 12.5%		
SI.N	Description of commodities	HSN Code
1	Abrasives including grinding stones, abrasive sheets, wheels, sections, sand paper, emery paper, emery cloth, emery powder, emery paste, water paper and the like	
	(1) Grinding stones	
	(a) Millstones, and grindstones for milling, grinding or pulping	6804.10.00
	(b) Other millstones, grindstones and wheels of agglomerated synthetic or natural	6804.21
	(2) Other millstones, grindstones and wheels of other agglomerated abrasives or of	
	(a) Grinding wheels of synthetic abrasive	6804.22.10
	(b) Grinding wheels of other materials	6804.22.20
	(c) Grinding wheels made of natural stone	6804.23.10
	(d) Polishing stones	6804.30.10
	(e) Sharpening stones	6804.30.20
	(3) Abrasive cloth	6805.10.10
	(4) Emery or corundum coated paper	6805.20.10
	(5) Flint coated paper	6805.20.20
	(6) Glass or sand coated paper	6805.20.30
	(7) Other abrasive paper	6805.20.40
	(8) Natural abrasives	
	(a) Emery	2513.20.10
	(b) Natural corundum	2513.20.20
	(c) Natural garnet	2513.20.30
	(d) Other natural abrasives	2513.20.90
2	Absolute alcohol, methyl alcohol, rectified spirit, neutral spirit and denatured spirit	
	(1) Rectified spirit	
	(a) Concentrates of alcoholic beverages	2207.10.11
	(b) Other rectified spirit	2207.10.19
(2) Other	2207.10.90	
3	Adhesive of all kinds including gum, glue, adhesive solution, gum paste, lapping compound, liquid M-seal epoxy, shellac, vulcanizing solution and adhesive tapes, self adhesive tapes, gum tapes, gummed tapes and resin other than those specified elsewhere in this schedule or in any other schedule.	
	(1) Gum	
	(a) Arabic gum	1301.20.00
	(b) Asian gum	1301.90.11
	(c) African gum	1301.90.12
	(d) Mastic gum	1301.90.33
	(e) Xanthium gum	1301.90.34
	(2) Products suitable for use as glues or adhesives, put up for retail sale as glues or	3506.10.00
	(3) Adhesives based on phenol formaldehyde (PF) , urea formaldehyde (UF) and	3506.91.10
	(4) Synthetic glue with phenol urea /cresol (with formaldehyde) as the main component	3506.99.10
	(5) Prepared glues and prepared adhesives based on starch, gum, latex, phenol	3506.99.91
	(6) Glues derived from bones, hides and similar items fish glues	3503.00.30
	(7) Glues based on starches, or on dextrans or other modified starches	3505.20.00
	(8) Adhesive dressings and other articles having an adhesive layer for medical, surgical,	
	(a) Adhesive guaze	3005.10.10

Draft HSN Coding for commodities under VAT schedules

	(b) Adhesive tape	3005.10.20
	(c) Other adhesives	3005.10.90
4	Aero planes and other aircrafts including helicopters and all kinds of parachutes, dirigibles, all kinds of gliders, all types of flying machines, aircrafts launching gear, parts and accessories thereof	
	(1) Gliders and hang gliders	8801.10.00
	(2) Balloons	8801.90.10
	(3) Helicopters	
	(a) of an unladen weight not exceeding 2000kg	8802.11.00
	(b) of an unladen weight exceeding 2000kg	8802.12.00
	(4) Aero planes and other aircrafts	
	(a) of an unladen weight not exceeding 2000kg	8802.20.00
	(b) of an unladen weight exceeding 2000kg but not more than 15,000kg	8802.30.00
	(c) of an unladen weight exceeding 15,000 kg	8802.40.00
	(5) Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	8802.60.00
	(6) Parts of goods of heading 8801 or 8802	8803
	(7) Parachutes (including dirigible parachutes and paragliders) and parts and accessories	8804.00.10
	(8) Rotochutes; parts and accessories thereof	8804.00.20
	(9) Aircraft launching gear	8805.10.10
	(10) Deck arrestor or similar gear	8805.10.20
	(11) Part of aircraft launching gear and deck arrestor or similar gear	8805.10.30
	(12) Air combat simulators and parts thereof	8805.21.00
5	Air conditioning plants, air conditioners and other air conditioning appliances, air coolers, room coolers including all cooling appliances, apparatus and instruments; (ii) Refrigeration plants, and all kinds of refrigerating appliances and equipments including refrigerators, deep freezers, mechanical water coolers, coffee coolers, walk-in-coolers; (iii) Cold storage plants and equipments including refrigeration materials like polystyrene and polyurethane foam materials used in refrigerators and cold storage equipments; (iv) Water cooler cum heater units; (v) Parts and accessories of items (i) to (iv) above	
	(1) Air conditioning machines, comprising a motor driven fans and elements for changing	
	(a) Window or wall types, self contained or "split system"	8415.10.00
	(b) Parts	8415.90.00
	(2) Gas compressors of a kind used in air conditioning equipment	8414.80.11
	(3) Refrigerators, freezers and other refrigerating or freezing equipment , electric or other,	
	(a) Refrigerators, household type	
	(i) compression type	8418.21.00
	(ii) absorption type-electrical	8418.22.00
	(b) Water cooler	8418.69.20
	(c) Parts of heading 8418	
	(i) Furniture design to receive refrigerating or freezing equipment	8418.91.00
	(ii) Other	8418.99.00
	(d) Compressors of a kind used in refrigerating equipments	8414.30.00
	(e) Parts	
	(i) Parts of instantaneous or storage water heaters (domestic type)	8419.90.10
	(ii) Other	8419.90.90
6	Air purifiers, cupboard fresheners and deodorizers, whether odourless or with odour	
	(1) Air purifiers	8421.39.20
	(2) Preparations for perfuming or deodorizing rooms	3307.49.00
7	Apparatus for making coffee under pressure, commonly known as espresso.	8516.71.00

Draft HSN Coding for commodities under VAT schedules

8	Arms, ammunitions and explosives of all kinds including (i) rifles, revolvers, pistols and bayonets, truncheons and ammunition used therewith (ii) Hand grenades; (iii) Air guns, air rifles and pellets used therewith, (iv) gelatin sticks, RDX, gun powder, detonators caps, igniters, electric detonators, fuses and other blasting powder and the like	
	(1) Military weapons other than revolvers, pistols and the arms of heading 9307	9301
	(2) Revolvers and pistols, other than those of heading 9303 or 9304	9302.00.00
	(3) Other firearms and similar devices which operate by the firing of an explosive charge	9303
	(4) Other arms (for eg; spring, air or gas guns and pistols , truncheons), excluding those	9304.00.00
	(5) Bombs, grenades, torpedoes, mines , missiles and similar munitions of war and parts	9306
	(6) Swords, cutlasses, bayonets, lances and similar arms and parts thereof and	9307.00.00
	(7) Propellant powders	
	(a) Blasting powders	3601.00.10
	(b) Gun powder	3601.00.20
	(c) Other	3601.00.90
	(8) Safety fuses; detonating fuses; percussion or detonating caps; igniters, electric	
	(a) Safety fuses	
	(i) for mine blasting	3603.00.11
	(ii) Other	3603.00.19
	(iii) detonating fuses	3603.00.20
	(b) Percussion and detonating caps	
	(i) Non-ordnance	3603.00.31
	(ii) Other	3603.00.39
	(c) Igniters	
	(i) Non-ordnance	3603.00.41
	(ii) Other	3603.00.49
	(d) Electric detonators	
	(i) Containing explosives electrically ignited , non-ordnance	3603.00.51
	(ii) Other	3603.00.59
9	Artificial flowers, foliage and fruit and parts thereof ; articles made of artificial flowers, foliage or fruit	6702
10	Asbestos sheets and products, cement products including products in combination with other materials not elsewhere mentioned in this Schedule; Articles of plaster	
	(1) Articles of asbestos-cement, of cellulose fibre cement or the like	
	(a) corrugated sheets	6811.10.00
	(b) asbestos-cement sheets	6811.20.10
	(c) other articles other than heading of 6811.30.10	6811.90.00
	(2) Articles of cement, of concrete or of artificial stone, whether or not reinforced	
	(a)pre-fabricated structural components for building or civil engineering	6810.91.00
	(b) concrete boulders	6810.99.10
	(3) Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of	6808.00.00
	(4) Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of	6812
	(5) Friction material and articles thereof (for example, sheets, rolls, strips, segments,	6813
	(6) Articles of plaster or of compositions based on plaster	6809
11	Bakery products including biscuits of all varieties, cakes, pastries, pizza bread, other than those specified in any other schedule	
	(1) Crisp bread	1905.10.00
	(2) Ginger bread	1905.20.00
	(3) Sweet biscuits	1905.31.00
	(4) Wafers coated with chocolate or containing chocolate	1905.32.11
	(5) Other wafers	1905.32.19
	(6) Rusks, toasted bread and similar toasted products	1905.40.00

Draft HSN Coding for commodities under VAT schedules

	(7) Pastries and cakes	1905.90.10
	(8) Biscuits not elsewhere specified or included	1905.90.20
	(9) Pizza bread	1905.90.90
12	Baking powder, bread improver, cake gel and wheat gluten used for confectionery and ice creams	
	(1) Wheat gluten	1109.00.00
	(2) Prepared baking powder	2102.30.00
13	Batteries and parts thereof, dry cells, button cells, solar cells of all kinds, parts and accessories thereof including zinc calots and carbon rods	
	(1) Primary cells and primary batteries	
	(a) Manganese dioxide	8506.10.00
	(b) Mercuric oxide	8506.30.00
	(c) Silver oxide	8506.40.00
	(d) Lithium	8506.50.00
	(e) Air-zinc	8506.60.00
	(f) Button cells	8506.80.10
	(g) Other	8506.80.90
	(2) Parts	8506.90.00
14	Bedding and Furnishing Articles	
	(1) Curtains (including drapes) and interior blinds; Curtain or bed valances	6303
	(2) Other Furnishing articles	
	(f) woolen cushion cover, knitted or crocheted	6304.91.20
	(l) Silk cushion covers not knitted or crocheted	6304.99.10
	(j) Other	6304.99.90
	(3) Mattress supports; articles of bedding and similar furnishing (for example,	
	(a) Mattress supports	9404.10.00
	(b) Mattresses of rubber	9404.21.10
	(c) Mattresses of plastic	9404.21.90
	(d) Mattresses of other materials	9404.29
	(e) Sleeping bags	9404.30
	(f) Other articles of bedding including quilts	9404.90
	(4) Rubber cushion	4016.99.50
	(5) Pneumatic mattresses of cotton	6306.41.00
	(6) Pneumatic mattresses of other materials	6306.49.00
	(7) Air mattresses of rubber	4016.95.10
15	Binoculars, monocular, opera glasses, optical telescope, astronomical instruments, microscopes, & optical lenses other than lenses for spectacles.	
	(1) Binoculars and opera glasses	9005.10.00
	(2) Monocular	9005.80.10
	(3) Optical telescope	9005.80.90
	(4) Astronomical instruments	9005.80.20
	(5) Parts and accessories (including lenses and mountings)	9005.90
16	Bulldozers, excavators, earthmovers, dumpers, dippers, pipe-layers, scrappers and the like, and parts and accessories thereof	
	(1) Track laying	
	(a) Angle dozers	8429.11.10
	(b) Bull dozers	8429.11.20
	(2) Other	
	(a) Angle dozers	8429.19.10
	(b) Bull dozers	8429.19.20
	(3) Graders and levellers	8429.20.00
	(4) Scrappers	8429.30.00

Draft HSN Coding for commodities under VAT schedules

	(5) Road rollers upto 5 tons capacity	8429.40.10
	(6) Road rollers above 5 tons capacity	8429.40.20
	(7) Tamping machines	8429.40.30
	(8) Front-end shovel loaders	8429.51.00
	(9) Machinery with a 360 degrees revolving superstructure	8429.52.00
	(10) Other moving, grading, levelling, scrapping, excavating, tamping, compacting,	8430
	(11) Parts of heading 8429 and 8430	8431
17	Cement including white cement and their substitutes and cement concrete mixture	
	(1) White cement, whether or not artificially coloured	2523.21.00
	(2) Ordinary portland cement, dry	2523.29.10
	(3) Ordinary portland cement, coloured	2523.29.20
	(4) Portland pozzolana cement	2523.29.30
	(5) Portland slag cement	2523.29.40
	(6) Aluminous cement	2523.30.00
	(7) Other hydraulic cement	
	(a) Sagol, ashmoh	2523.90.10
	(b) High alumina refractory cement	2523.90.20
	(8) Refractory cements, mortars, concretes and similar compositions, other than	3816.00.00
18	Chicory, Roasted	2101.30.10
19	Chinaware, porcelain ware and stoneware articles	
	(1) Chinaware and porcelain ware	
	(a) Ceramic wares for laboratory, chemical or other technical uses	6909.11.00
	(b) Tableware	6911.10.11
	(c) Kitchenware	6911.10.21
	(d) Statuettes and other ornamental ceramic articles	6913.10.00
	(e) Other	6914.10.00
	(2) Stoneware articles	6815.99.90
20	Chocolates and other food preparations containing cocoa	
	(1) Chocolate and chocolate products	1806.90.10
	(2) Sugar confectionery containing cocoa	1806.90.20
	(3) Spreads containing cocoa	1806.90.30
	(4) Preparations containing cocoa for making beverages	1806.90.40
	(5) Other	1806.90.90
21	Cigar cases and cigarette cases, pipe holders, tobacco pipes, cigarette filters and hookah	
	(1) Cigar cases and cigarette cases	4202.99.00
	(2) Pipes and pipe bowls	9614.20.00
	(3) Hookah of coconut shell	9614.90.20
	(4) Other	9614.90.90
22	Cinematographic equipments, including video cameras, projectors, over-head projectors, enlargers, plates and cloth required for use therewith, sound-recording and reproducing equipments, parts and accessories thereof and lenses, exposed films, film-strips, arc or cinema carbons, cinema slides, paper, paper boards required for use therewith	
	(1) Cinematographic cameras and projectors, whether or not incorporating sound	
	(a) Camera for film of less than 16MM width or for double 8MM film	9007.11.00
	(b) Other	9007.19.00
	(2) Projectors	9007.20.00
	(3) parts and accessories	
	(a) for cameras	9007.91.00
	(b) for projectors	9007.92.00
	(4) Lenses	9002.11.00

Draft HSN Coding for commodities under VAT schedules

	(5) Exposed films, Cinema slides	3706
	(6) Film strips	3701.91.10
	(7) Arc lamp carbons	8545.90.10
23	Citronella oil	3301.19.10
24	Cocoa paste, butter and powder	
	(1) Cocoa paste, whether or not defatted	1803
	(2) Cocoa butter, fat and oil	1804
	(3) Cocoa powder, not containing added sugar or other sweetening matter	1805
25	Coffee powder including french coffee and coffee drink	
	(1) Instant coffee, flavoured	2101.11.10
	(2) Instant coffee, not flavoured	2101.11.20
	(3) Coffee aroma	2101.11.30
	(4) Roasted coffee substitutes	2101.30.20
26	Confectionery including toffee, chocolate and sweets of all kinds, ice-jelly, kulfi and frozen confectionery, frozen dessert, chewing gum, bubble gum and the like.	
	(1) Sugar confectionary (including white chocolate),not containing cocoa	
	(a) Chewing gum, whether or not sugar-coated	1704.10.00
	(b) Jelly confectionary	1704.90.10
	(c) Boiled sweets, whether or not filled	1704.90.20
	(d) Toffees, caramels and similar sweets	1704.90.30
	(2) Chocolate and other food preparations containing cocoa	
	(a) Cocoa powder, containing added sugar or other sweetening matter	1806.10.00
	(b) Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid,	1806.20.00
	(c) Other, in blocks, slabs or bars	
	(i) filled	1806.31.00
	(ii) not filled	1806.32.00
27	Cosmetics and toilet articles that is to say, - Talcum powder, prickly heat powder, similar medicated body powder, shampoo of all varieties and forms, hair and body cleaning powder of all kinds, sandal wood oil, ramachom oil, cinnamon oil, perfumes, scents, snow and cream, eau de cologne, solid colognes, beauty boxes, face packs, cleansing liquids, moisturizers, make-up articles (not including talcum powder), complexion rouge, bleaching agents, hair oil, hair dyes, hair sprayers, hair removers, hair creams, lipsticks, nail polishes and varnishes, polish removers, eye liners, eye lashes and body deodorants	
	(1) Talcum powder,	3304.91.20
	(2)Prickly heat powder and similar medicated body powder	3304.91.90
	(3) Shampoos	
	(a) containing spirit	3305.10.10
	(b) other	3305.10.90
	(4) Perfumed bath salts and other bath preparations	
	(a) Bath oil (thailam)	3307.30.10
	(b) other	3307.30.90
	(5) Sandal wood oil	3301.29.37
	(6) Ramachom oil	3301.29.90
	(7) Cinnamon oil	
	(a) Cinnamon bark oil	3301.29.17
	(b) Cinnamon leaf oil	3301.29.18
	(8) Perfumes	
	(a) Perfumes and perfumery compounds containing spirit (excluding aqueous	3303.00.40
	(b) Perfumes containing spirit	3303.00.50
	(c) Spirituous toilet preparation not elsewhere specified or included	3303.00.60

Draft HSN Coding for commodities under VAT schedules

	(9) Face cream	3304.99.10
	(10) Eau de cologne	3303.00.10
	(11) Rose water	3303.00.20
	(12) Keora water	3303.00.30
	(13) Face packs	3304.91.10
	(14) Moisturizers	3304.99.30
	(15) Preparations for use on hair	
	(a) Preparations for permanent waving or straightening	3305.20.00
	(b) Hair lacquers	3305.30.00
	(c) Perfumed hair oil	3305.90.11
	(d) Other hair oil	3305.90.19
	(e) Brilliantines (spirituous)	3305.90.20
	(f) Hair creams,	3305.90.30
	(g) Hair dyes	3305.90.40
	(16) Lipsticks	3304.10.00
	(17) Nail polishes and varnishes	3304.99.20
	(18) Eye liners	3304.20.00
	(19) Body deodorants	3307.20.00
28	Detergents whether cake, liquid or powder, toilet soap, washing soap, laundry brighteners, abir, blue, stain busters, stain removers and all kinds of cleaning powder and liquids	3401
	(1) Soap and organic surface active products and preparations in the form of bars,	
	(a) Medicated toilet soap	3401.11.10
	(b) Industrial soap	3401.19.11
	(c) Other bars and blocks of not less than 500 gms in weight	3401.19.19
	(d) Flakes, chips and powder	3401.19.20
	(e) Tablets and cakes	3401.19.30
	(f) Household soaps	3401.19.41
	(g) Laundry soaps	3401.19.42
	(h) Soap in other forms	3401.20.00
	(2) Organic surface-active products and preparations for washing the skin, in the form of	
	(a) Medicated toilet soap	3401.30.11
	(b) Other	3401.30.19
	(3) Organic surface-active agents (other than soap) ; Surface-active preparations,	3402
29	Dextrose monohydrate or powder for food drink having dextrose monohydrate as major ingredient	
	(1) Dextrose not containing fructose or containing in the dry state less than 20% by	
	(a) Dextrose in solid form	1702.30.10
	(b) Other	1702.30.39
	(2) Dextrose containing in the dry state atleast 20% but less than 50% by weight of	
	(a) Dextrose in solid form	1702.40.31
	(b) Other	1702.40.39
30	Doors, windows, ventilators, partitions, stands, ladders, etc. made of any materials	
	(1) of Plastic	
	(a) Doors, windows and their frames and thresholds for doors	3925.20.00
	(b) Shutters, blinds (including venetian blinds) and similar articles and parts thereof	3925.30.00
	(2) of Wood	
	(a) Windows, French-windows and their frames	4418.10.00
	(b) Flush doors	4418.20.10
	(c) Frames and thresholds of flush doors	4418.20.20
	(d) Parquet panels	4418.30.00
	(e) Shuttering for concrete constructional work	4418.40.00

Draft HSN Coding for commodities under VAT schedules

	(f) Shingles and shakes	4418.50.00
	(3) of Iron and steel	
	(a) Doors, windows and their frames and thresholds for doors	7308.30.00
	(4) of Aluminium	
	(a) Doors, windows and their frames and thresholds for doors	7610.10.00
31	Duplicating machines, photo copying machines, reprographic copiers including roneo machines, reprographic copiers including duplicators and any other apparatus for obtaining duplicate copies, parts and accessories thereof, ribbons, plates used therewith	
	(1) Duplicating machines	8472.10.00
	(2) Photo copying apparatus incorporating an optical system or of the contact type and	
	(a) electrostatic photocopying apparatus	
	(i) operating by reproducing the original image directly on to the copy (direct	9009.11.00
	(ii) operating by reproducing the original image via an intermediate on to the	9009.12.00
	(b) other photocopying apparatus	
	(i) incorporating an optical system	9009.21.00
	(ii) of the contact type	9009.22.00
	(iii) thermocopying apparatus	9009.30.00
	(c) Parts and accessories	
	(i) automatic document feeders	9009.91.00
	(ii) paper feeders	9009.92.00
	(iii) sorters	9009.93.00
	(iv) other	9009.99.00
	(3) Digital duplicators	8472.90.20
32	Electrical domestic and commercial appliances including - food processors like mixer, grinder, ovens, frying pans, roti-maker, rice cooker, deep fat frier, curd maker; hot food cabinet, water heater including immersion heater, electric kettle, electric knife, cooking ranges, washing machine, dish washer, electric iron, electric hair drier, electric hair remover, shavers, electric time switches, mechanical timers, vacuum cleaner, water purifier, drier, coffee roasting appliances, floor polishers, massage apparatus, sharpeners, vending machines other than those specifically included under any other entry in this schedule or in any other schedule	
	(1) Food grinders and mixers; Fruit or vegetable juice extractors	
	(a) food grinders	8509.40.10
	(b) Other	8509.40.90
	(2) Microwave Ovens	8516.50.00
	(3) Other ovens; cookers, cooking plates, boiling rings , grillers and roasters	8516.60.00
	(4) water heater including immersion heater	8516.10.00
	(5) Electric toaster	8516.72.00
	(6) Household or laundry -type washing machines, including machines which both wash	
	(a) fully automatic	8450.11.00
	(b) with built-in centrifugal drier	8450.12.00
	(c) Other	8450.19.00
	(7) Electric iron	8516.40.00
	(8) Electric hair dryer	8516.31.00
	(9) Other hair dressing apparatus	8516.32.00
	(10) electric hair remover	8510.30.00
	(11) Shavers	8510.10.00
	(12) Vacuum cleaner including dry and wet vacuum cleaners	8509.10.00
	(13) Professional beauty care equipment	8543.89.93
	(14) Floor polishers	8509.20.00

Draft HSN Coding for commodities under VAT schedules

	(15) massage apparatus	9019.10.20
	(16) Vending machines, other than those specifically included under any other entry in	8476
	(17) Electric heating resistors	8516.80.00
	(18) Electro - thermic fluid heater	8516.79.10
	(19) Dish washing machines	
	(a) of the house hold type	8422.11.00
	(b) other	8422.19.00
33	Electrical goods of all kinds used in the generation, transmission, distribution or in connection with the consumption of electricity, including all kinds of transformers, inverters, voltage stabilizers, wires and cables, holders, plugs, sockets, switches, capings, reapers, bends, junction boxes, coupling boxes, meter boxes, switch boxes, fuse switch boxes, distribution boxes, power meters, meter boards, switch boards, panel boards, distribution boards, electrical relays, single phasing preventors, wooden plugs, lightning arrestors, electrical earthenware and porcelainware, circuit breakers, starters, chokes, power supply indicators, winding wires and strips, jointing materials, heating elements, general lighting system (GLS) lamps, bulbs, tubes, light fittings, chandeliers and their shades, fans, air circulators, protectors, stands, fixtures, fittings, battens, brackets, sound or visual signaling apparatus such as bells, sirens, indicator panels, burglar or fire alarms other than those specifically included under any other entry in this schedule or in any other schedule	
	(1) Electric motors and generators (excluding generating sets) not specified in IIIrd	8501
	(2) Electric generating sets and rotary converters	8502
	(3) Liquid dielectric transformers	
	(a) having a power handling capacity not exceeding 650 kVA	8504.21.00
	(b) having a power handling capacity exceeding 650 kVA but not exceeding	8504.22.00
	(c) having a power handling capacity exceeding 10,000kVA	8504.23
	(4) Other transformers	
	(a) having a power handling capacity not exceeding 1 kVA	8504.31.00
	(b) having a power handling capacity exceeding 1 kVA but not exceeding 16kVA	8504.32.00
	(c) having a power handling capacity exceeding 500 kVA	8504.34.00
	(5) Electric inverter	8504.40.10
	(6) Battery chargers	8504.40.30
	(7) Voltage regulators and stabilisers (other than automatic)	8504.40.40
	(8) Choke coils (chokes)	8504.50.10
	(9) Sparking plugs	8511.10.00
	(10) Ignition magnetos ; magneto dynamos; magnetic fly wheels	8511.20
	(11) Distributors ; ignition coils	8511.30
	(12) Starter motors and dual purpose starter generators	8511.40.00
	(13) Other generators	8511.80.00
	(14) Electrical lighting or signalling equipment, wind screen wipers, defrosters and	
	(a) Lighting or visual signalling equipment of a kind used on bicycles	8512.10.00
	(b) Other lighting or visual signalling equipment	8512.20
	(c) Sound signalling equipment	
	(i) Horns	8512.30.10
	(ii) Other	8512.30.90
	(d) Windscreen wipers, defrosters and demisters	8512.40.00
	(e) Parts	8512.90.00
	(15) Flashlight excluding those for photographic purposes	8513.10.20
	(16) Miners' safety lamps	8513.10.30
	(17) Magneto lamps	8513.10.40
	(18) Brazing or soldering apparatus	

Draft HSN Coding for commodities under VAT schedules

(a) Soldering irons and guns	8515.11.00
(b) Other	8515.19.00
(19) Electric machines and apparatus for resistance welding of metal , fully or partly	8515.21
(20) Electric machines and apparatus for arc (including plasma arc) welding of metals,	8515.31.00
(21) AC arc welding machinery	8515.39.10
(22) Argon arc welding machinery	8515.39.20
(23) High frequency plastic welding machine	8515.80.10
(24) Burglar alarms	8531.10.10
(25) Fire alarms	8531.10.20
(26) Electrical apparatus for switching or protecting electrical circuits, or for making	
(a) Fuses	
(i) for a voltage exceeding 1000volts	8535.10
(ii) for a voltage not exceeding 1000 volts	8536.10
(b) Automatic circuit breakers	
(i) for a voltage exceeding 1000volts	8535.21
(ii) for a voltage not exceeding 1000 volts	8536.20
(c) Isolating switches and make-and-break switches	
(i) for a voltage exceeding 1000volts	8535.30
(ii) for a voltage not exceeding 1000 volts	8536.50
(d) Lightning arrestors , voltage limiters and surge suppressers for a voltage	8535.40
(e) Lamp holders	8536.61
(f) Plugs and sockets	8536.69
(g) Motor starters for AC motors	
(i) for a voltage exceeding 1000volts	8535.90.10
(ii) for a voltage not exceeding 1000 volts	8536.90.10
(iii) Motor starters for DC motors for a voltage not exceeding 1000 volts	8536.90.20
(iv) Control gear and starters for DC motors for a voltage exceeding 1000 volts	8535.90.20
(h) Junction boxes	
(i) for a voltage exceeding 1000volts	8535.90.40
(ii) for a voltage not exceeding 1000 volts	8536.90.30
(27) Boards, panels, consoles, desks, cabinets and other bases, equipped with two or	
(a) for a voltage not exceeding 1000v	8537.10.00
(b) for a voltage exceeding 1000v	8537.20.00
(28) Electric filament or discharge lamps, including sealed beam lamp units, and ultra -	
(a) Sealed beam lamp units	8539.10.00
(b) Tungsten halogen lamps	8539.21
(c) Bulbs	
(i) Miniature bulbs	8539.29.30
(ii) Other for automobile lamps	8539.29.40
(iii) Other	8539.29.90
(d) Compact fluorescent lamps	8539.31.10
(e) Mercury vapour lamps	8539.32.10
(f) Sodium vapour lamps	8539.32.20
(g) Metal halide lamps	8539.32.30
(h) Energy efficient triphosphor fluorescent lamps	8539.39.10
(i) Arc lamps	8539.41.00
(j) Parts	8539.90
(29) Chandeliers and other electric ceiling or wall lighting fittings	9405.10
(30) Electric table, desk, beside or floorstanding lamps	9405.20
(31) Other electric lamps and lighting fittings including search lights and sport lights	9405.40
(32) Fans	
(a) table fans	8414.51.10

Draft HSN Coding for commodities under VAT schedules

	(b) ceiling fans	8414.51.20
	(c) pedestal fans	8414.51.30
	(d) railway carriage fans	8414.51.40
	(33) Air circulators	8414.59.10
34	Electronic goods (i) electronic systems, instruments, apparatus and appliances including audio & video cassette tape recorder, compact disc writer, audio & video cassettes, audio & video magnetic tapes and CDs, video cassette players, automatic teller machines, music systems, amplifier, graphic equalizer, synthesizer, tuner, tape deck, record player, record changer, compact disc player, speaker, sales register; (ii) components, spare parts and accessories thereof including cathode ray tube, electronic wires, sleeves, casings, cappings, cables, switches, plugs, holders, jacks, connectors, chokes, starters, relays, fuses, head cleaners and lubricants of all kinds other than those specifically included in any other entry in this schedule or in any other schedule	
	(1) Turntables (record-decks), record players, cassette players and other sound	8519
	(2) Magnetic tape recorders and other sound recording apparatus whether or not	
	(a) Dictating machines not capable of operating without an external source of power	8520.10.00
	(b) Other magnetic tape recorders incorporating sound reproducing apparatus	
	(i) Digital audio tape	8520.32.00
	(ii) Heavy duty tape recorders	8520.33.10
	(iii) Compact disc recording apparatus	8520.90.10
	(3) Video recording or reproducing apparatus whether or not incorporating a video tuner;	8521
	(4) Parts and accessories suitable for use solely or principally with the apparatus of	8522
	(5) Records, tapes and other recorded media for sound or other similarly recorded	8524
	(6) Video monitors	
	(a) Colour	8528.21
	(b) Black and white or other monochrome	8528.22.00
	(7) Video projectors	8528.30
35	Electronic Toys	
36	Empty gas cylinders	
	(1) Iron or steel	
	(a) liquefied petroleum gas cylinder	7311.00.10
	(b) Low pressure cylinder (working pressure up to 35.2 KG/sq. c.m. other than	7311.00.20
	(c) High pressure cylinder (working pressure exceeding 35.2 KG/sq. c.m.)	7311.00.30
	(d) Other	7311.00.90
	(2) Aluminium containers for compressed or liquefied gas	7613
37	Explosives Prepared, other than propellant powders	
	(1) Industrial explosives	3602.00.10
	(2) Other explosives	3602.00.90
38	Fire fighting equipments and devices	
	(1) Preparations and charges for fire-extinguishers, charged fire-extinguishing grenades	3813.00.00
	(2) Fire-extinguishers, whether or not charged	8424.10.00
39	Fire works including including coloured matches	3604.10.00
40	Floor and wall tiles of all varieties (i) Ceramic tiles, glazed floor, roofing and wall tiles; (ii) Cuddappah stone slabs and shahabad stone slabs; (iii) (a) Granite blocks (rough or raw); (b) Polished granite slabs, including tomb stones, monument slab and head stone; (iv) Black stone, kota stone or any other natural stone, (v) Marbles, that is to say, - (a) Marble boulders or lumps, (b) Marble slabs (c) Marble chips (d) Marble dusts (e) marble floor tiles and wall tiles (f) Other articles made of marbles (vi) Mosaic tiles, chips and powder	
	(1) Marble and travertine	

Draft HSN Coding for commodities under VAT schedules

	(a) crude or roughly trimmed	2515.11.00
	(b) blocks	2515.12.10
	(c) slabs	2515.12.20
	(d) other	2515.12.90
	(2) Ecaussine and other calcareous monumental or building stone	
	(a) Alabaster	2515.20.10
	(b) Other	2515.20.90
	(3) Granite	
	(a) Crude or roughly trimmed	2516.11.00
	(b) Merely cut, by sawing or otherwise, into blocks or slabs or of a rectangular shape	2516.12.00
	(4) Sandstone	
	(a) Crude or roughly trimmed	2516.21.00
	(b) Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including	2516.22.00
	(5) Other monumental or building stone	
	(a) Pakur stone	2516.90.10
	(b) Stone boulders	2516.90.20
	(c) Other	2516.90.90
	(6) Granules, chippings and powder	
	(a) of marble	2517.41.00
	(b) other	2517.49.00
	(7) Worked monumental or building stone	
	(a) Marble blocks/tiles	6802.21.10
	(b) Marble monumental stone	6802.21.20
	(c) Other calcareous stone	6802.22.00
	(d) Granite blocks/tiles	6802.23.10
	(e) Other stone	6802.29.00
	(8) Cement tiles for mosaic	6810.19.10
	(9) Asbestos cement tiles	6811.20.20
	(10) Ceramic flooring blocks, support or filler tiles	6904.90.00
	(11) Ceramic Roofing tiles	6905.10.00
	(12) Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic	6907
	(13) Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes	6908
41	Floor coverings, that is to say, (i) carpets, durries, druggets, kalins, galichas, carpetry and rugs whether tufted, piled or otherwise whether made from cotton, silk, synthetic or other fibres, whether machine made, handmade or made on handlooms but excluding jute carpets, coir carpets or mattings, handmade or handloom made woven durries and jamakkalams; (ii) Laminated, impregnated or coated matting materials such as linoleum including PVC (vinyl) materials	
	(1) Floor coverings of polymers of vinyl chloride	
	(a) Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or	3918.10.10
	(b) other	3918.10.90
	(2) Floor coverings of other plastics	
	(a) of linoxyn	3918.90.10
	(b) wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or	3918.90.20
	(c) other	3918.90.90
	(3) Carpets and other textile floor coverings, knotted , whether or not madeup	
	(a) of wool or fine animal hair	5701.10.00
	(b) of cotton	5701.90.10
	(c) of other textile materials	5701.90.90
	(4) Carpets and other textile floor coverings , woven, not tufted or flocked , whether or not	5702
	(5) Carpets and other textile floor coverings , tufted , whether or not made up	5703
	(6) Carpets and other textile floor coverings , of felt, not tufted or flocked , whether or not	5704

Draft HSN Coding for commodities under VAT schedules

	(7) Other carpets and other Textile Floor Coverings , whether or not made up	5705	
	(8) Floor coverings with jute base	5904.90.10	
	(9) Linoleum	5904.10.00	
42	Food - (i) Ready to serve foods and food preparations including instant foods, confectionery, chocolates, toffees and savories like chips and popcorn; (ii) Sweets made of groundnuts, gingelly; (iv) Semi-cooked or semi-processed food stuffs like coconut milk, coconut milk powder, food mixes, noodle, vermicelli and macaroni including spaghetti and cornflakes, vegetative and animal preparations sold in sealed containers; (v) Essences of all kinds and powders or tablets used for making food preparations; (vi) Fruits other than dry fruits and vegetable products when sold in tins, cans, bottles or in any kind of sealed containers; (vii) Paste of onion, ginger or garlic and similar other pastes and combination thereof, including curry paste, when sold in sealed container		Check
	(1) Cashew nut, roasted, salted or roasted and salted	2008.19.10	
	(2) Other roasted nuts and seeds	2008.19.20	
	(3) Other nuts, otherwise prepared or preserved	2008.19.30	
	(4) Corn flakes	1904.10.10	
43	Footwear of all kinds excluding plastics footwear and hawai chappals		
	(1) Sports footwear of rubber	6402.12.10	
	(2) Footwear with outer soles of rubber, plastics, leather or composition leather and	6403	
	(3) Footwear with outer soles of rubber, plastics, leather or composition leather and	6404	
	(4) Other footwear other than those mentioned in this list or in any of the Schedules	6405	
	(5) Parts of footwear	6406	
44	Fur, skins with fur, and articles made of fur and skin		
	(1) Raw fur skins	4301	
	(2) Tanned or dressed furskins unassembled or assembled (without the addition of other	4302	
	(3) Articles of apparel, clothing accessories and other articles of fur skins	4303	
	(4) Artificial fur and articles thereof	4304	
45	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	8514	
46	Furniture made from any material whether sold in assembled or unassembled form and ready to assemble, and parts thereof. Explanation:- Slotted angles, gussets, plates, panels and strips which when assembled form furniture or equipments, shall be deemed to be furniture or office equipments as the case may be, for the purpose of this item.		
	(1) Seats (other than those of heading 9402) , whether or not convertible into beds, and	9401	
	(2) Medical, surgical, dental or veterinary furniture; barbers' chairs and similar chairs		
	(a) Dentists' , barbers' or similar chairs and parts thereof	9402.10	
	(b) Hospital beds with mechanical fittings	9402.90.12	
	(c) Parts of hospital beds with mechanical fittings	9402.90.20	
	(3) Other furniture and parts thereof	9403	
47	Gas stove, burners and other accessories thereof	7321	
48	Gases, liquefied or not, other than those specifically mentioned in this schedule or in any other schedule		
	(1)Coal gas, water gas, producer gas and similar gases, other than petroleum gases and	2705.00.00	
	(2) Petroleum gases and other gaseous hydrocarbons		
	(a) Liquefied Natural gas	2711.11.00	
	(b) Liquefied propane	2711.12.00	
	(c)Liquefied butanes	2711.13.00	
49	Glass and glassware other than those specified elsewhere in this schedule or in any other schedule		
	(1) Cullet and other waste and scrap of glass; glass in the mass	7001.00	

Draft HSN Coding for commodities under VAT schedules

	(2) Glass in balls, rods or tubes unworked	7002
	(3) Cast glass and rolled glass in sheets or profiles whether or not having an absorbent,	7003
	(4) Drawn glass and blown glass, in sheets whether or not having an absorbent,	7004
	(5) Float glass and surface ground or polished glass, in sheets whether or not having an	7005
	(6) Safety glass, consisting of toughened (tempered) or laminated glass	
	(a) toughened safety glass (tempered) glass of size and shape suitable for	7007.11.00
	(b) bullet-proof glass	7007.21.10
	(7) Multiple-walled insulating units of glass	
	(a) glazed glass, double walled	7008.00.10
	(b) glazed glass, multiple walled	7008.00.20
	(8) Glass mirrors, whether or not framed, including rear-view mirrors	7009
	(9) Glass envelops	
	(a) for fluorescent lamps	7011.10.10
	(b) for filament lamps	7011.10.20
	(c) for cathode ray tubes	7011.20.00
	(d) for electronic valves	7011.90.10
	(10) Drinking Glasses other than of glass ceramics	
	(a) of lead crystal	7013.21.00
	(b) other	7013.29.00
	(11) Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or	
	(a) graduated or calibrated laboratory glassware	7017.90.10
	(b) pharmaceutical glassware	7017.90.20
	(c) hygienic glassware	7017.90.30
	(d) other	7017.90.90
	(12) Glass fibres (including glass wool) and articles thereof (for example, yarn, woven	7019
	(13) Other articles of glass	
	(a) globes for lamps and lanterns	7020.00.11
	(b) founts for kerosene wick lamps	7020.00.12
	(c) glass chimneys for lamps and lanterns	7020.00.21
50	Human hair and Wigs	
	(1) Human Hair	
	(a) Unworked	0501.00.10
	(b) Waste	0501.00.20
	(c) dressed, thinned, bleached or otherwise worked	6703.00.10
	(2) Wigs	
	(a) of synthetic textile materials	6704.11.00
	(b) of human hair	6704.20.10
51	Handlooms Machinery and parts and accessories thereof	8448
52	Helmets	
	(1) Speed glass welding helmets or other helmets meant for industrial use	6506.10.10
	(2) Other	6506.10.90
53	Insulated flexible air ducts made of PVC or other materials	3926.90.99
54	Ivory, tortoise-shell, whale-bone and whalebone hair, horns antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products	
	(1) Ivory	0507.10.10
	(2) Ivory powder and waste	0507.10.20
	(3) Hoof meal	0507.90.10
	(4) Horn meal	0507.90.20
	(5) Hooves, claws, nails and beaks	0507.90.30
	(6) Antlers	0507.90.40
	(7) Buffalo horns	0507.90.50
	(8) Tortoise shell	0507.90.60

Draft HSN Coding for commodities under VAT schedules

	(9) Claws and waste of tortoise shell	0507.90.70
	(10) Other	0507.90.90
55	Kitchen ware including crockery, cutlery, non-stick wares, heat resistant cookware, casseroles, pressure cookers, pressure stoves, gas stoves.	
	(1) Tableware and kitchenware of plastics	3924.10
	(2) Tableware and kitchen ware of wood	4419.00
	(3) Tableware and kitchenware of ceramics other than that of chinaware or porcelainware	
	(a) tableware	6912.00.10
	(b) kitchenware	6912.00.20
	(4) Stoves	
	(a) of gas fuel	7321.11.10
	(b) of liquid fuel	7321.12.10
	(c) of solid fuel	7321.13.10
	(8) Table knives having fixed blades	8211.91.00
	(9) Pocket knives	8211.93.10
	(10) Spoons, forks, ladles, skimmers, cakeservers, fish- knives, butter-knives, sugar	8215
56	Laminated board of sheet of all varieties and description including expanded polystyrene of all kinds of mica, sunmica, formica, decolam; Worked mica and articles of mica including agglomerated or reconstituted mica, whether or not on a support of paper, paper board or other materials	6814
57	Leather goods.	
	(1) Saddlery and harness for any animal (including traces, leads, knee pads, muzzles,	4201.00.00
	(2) With outer surface of leather, of composition leather or of patent leather	
	(a) Travel goods (trunks, suitcases sports bags and other similar items of leather	4202.11.10
	(b) Toilet bags and cases of leather	4202.11.20
	(c) Satchles	4202.11.30
	(d) Brief cases	4202.11.40
	(e) Executive cases	4202.11.50
	(f) Vanity cases	4202.11.60
	(g) Attache cases	4202.11.70
	(h) Handbags for ladies	4202.21.10
	(i) Vanity bags	4202.21.20
	(j) Jewellery box	4202.31.10
	(l) Wallets and purses	4202.31.20
	(3) Articles of apparel and clothing accessories, of leather or of composition leather	
	(a) Jackets and jerseys	4203.10.10
	(b) Gloves, mittens, mitts for use in sports	4203.21
	(c) Gloves for use in industry	4203.29.10
	(d) Other gloves	4203.29.20
	(d) Other Mittens and mitts	4203.29.30
	(e) Belts and bandoliers	4203.30.00
	(f) Apron	4203.40.10
	(4) Articles of leather or of composition leather, of a kind used in machinery or	4204
	(5) Other articles of leather or of composition leather	4205
58	Lifts, elevators, hoists, whether operated by electricity, hydraulic power, mechanical power or steam	
	(1) Lifts	8428.10
	(2) Hoists other than skip hoists	8425.11.10
	(3) Hoisting machine	8425.19.10
	(4) Hydraulic jacks and hoists	8425.42.00
59	Lighters of all kinds including spark lighters	9613
60	Liquefied petroleum gas	2711.19.00
61	Locks, padlocks and keys (all kinds)	

Draft HSN Coding for commodities under VAT schedules

	(1) Padlocks	8301.10.00
	(2) Locks of a kind used for motor vehicles	8301.20.00
	(3) Locks of a kind used for furniture	8301.30.00
	(4) Combination locks	8301.40.10
	(5) Clasp and frames with clasps incorporating locks	8301.50.00
	(6) Parts	8301.60.00
	(7) Keys	8301.70.00
62	Low sulphur heavy stock (LSHS)	2710.11.90
63	Lubricants	2710.19.80
64	Machinery of all kinds (other than those specifically mentioned in this schedule) worked by (i) Electricity (ii) Nuclear power (iii) Hydro-dynamic and steam power (iv) Diesel or petrol (v) Furnace oil (vi) Kerosene (vii) Coal including coke and charcoal (viii) Any other form of fuel or power (excluding human or animal labour) (ix) Parts and accessories of machineries and tools used with the machineries mentioned in sub-items (i) and (iii) above.	
	(1) Nuclear power	
	(a) Nuclear reactors	8401.10.00
	(b) Machinery and apparatus for isotopic separation and parts thereof	8401.20.00
	(c) Fuel elements (cartridges, non-irradiated)	8401.30.00
	(d) Parts of nuclear reactors	8401.40.00
	(2) Steam or other vapour generating boilers (other than central heating hot water boilers)	8402
	(3) Central heating boilers and parts	8403
	(4) Producer or water gas generators	8405.10.10
	(5) Acetylene gas generators	8405.10.20
	(6) Steam turbine and other vapour turbines	8406
	(7) Spark ignition reciprocating or rotary internal combustion piston engines	
	(a) Aircraft engines	8407.10.00
	(b) Marine propulsion engines	
	(i) Outboard motors	8407.21.00
	(ii) Other	8407.29.00
	(c) Reciprocating piston engines of kind used for the propulsion of vehicles	
	(i) for motor cycles (of a cylinder capacity not exceeding 50cc)	8407.31.10
	(ii) for motor cycles (of a cylinder capacity exceeding 50cc but not exceeding	8407.32.10
	(iii) for motor cycles (of a cylinder capacity exceeding 250cc but not exceeding	8407.33.20
	(iv) for motor cars (of a cylinder capacity exceeding 250cc but not exceeding	8407.33.10
	(v) for motor cars (of a cylinder capacity exceeding 1000cc)	8407.34.10
	(d) Petrol engines	8407.90.10
	(e) Kerosene engines	8407.90.20
	(8) Compression - ignition internal combustion piston engines (diesel or semi-diesel)	8408
	(9) Parts of spark ignition and compression -ignition internal combustion piston engines	8409
	(10) Hydraulic turbines, water wheels and regulators therefor	8410
	(11) Turbo jets and turbo propellers and other gas turbines	8411
	(12) Other engines and motors except wind turbine engine and its parts	8412
	(13) Reciprocating air compressors	8414.40.10
	(14) Centrifugal air compressors	8414.40.20
	(15) Screw air compressors	8414.40.30
	(16) Machinery, plant or laboratory equipment, whether or not, electrically heated	
	(a) instantaneous gas water heaters	8419.11
	(b) medical, surgical or laboratory sterilisers	8419.20
	(c) dryers for agricultural products	8419.31.00
	(d) dryers for wood, paper pulp or paper board	8419.32.00
	(e) distilling or rectifying plant	8419.40

Draft HSN Coding for commodities under VAT schedules

(f) heat exchange units	8419.50
(g) machinery for liquefying air or other gas	8419.60.00
(h) machinery for making hot drinks or for cooking or heating food	8419.81
(l) pasturizers	8419.89.50
(j) vacuum-vapour plant for deposition of metals	8419.89.80
(k) parts	8419.90
(17) Calendering or other rolling machines other than for metals or glass, and cylinders	
(a) Calendering or other rolling machines	8420.10.00
(b) parts	
(i) cylinders	8420.91.00
(ii) other	8420.99.00
(18) Centrifuges, including centrifugal dryers	
(a) cream separators	8421.11.00
(b) cloth dryers	8421.12.00
(19) Machinery for cleaning or drying bottles or other containers	8422.20.00
(20) Machinery for filling, closing, ceiling or labelling bottles, canes, boxes, bags or other	8422.30.00
(21) Other packing or wrapping machinery (including heat-shrink wrapping machinery)	8422.40.00
(22) Parts of heading 8422	8422.90
(23) Spray guns and similar appliances	8424.20.00
(24) Steam or sand blasting machines and similar jet projecting machines	8424.30.00
(25) Milking machines	8434.10.00
(26) Dairy machinery	8434.20.00
(27) Machinery for preparing animal feeding stuffs	8436.10.00
(28) Poultry incubators and brooders	8436.21.00
(29) Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	8437.10.00
(30) Flour mill machinery	8437.80.10
(31) Rice mill machinery	8437.80.20
(32) Sugar cane crushers	8438.30.10
(33) Tea leaf rolling or cutting machine	8438.80.40
(34) Machinery for making pulp of fibrous cellulosic material or for making or finishing	8439
(35) Book binding machinery including book sewing machines	8440.10
(36) Paper cutting machines	8441.10
(37) Machines for making bags, sacks or envelops	8441.20.00
(38) Machines for making cartons, boxes, cases, tubes, drums or similar containers,	8441.30.00
(39) Machines for moulding articles in paper pulp, paper or paper board	8441.40.00
(40) Machinery, apparatus and equipment for type founding or type setting , for preparing	8442
(41) Printing machinery used for printing by means of the printing type, block, plates,	8443
(42) Machines for extruding, drawing , texturing or cutting man-made textile materials	8444
(43) Machines for preparing textile fibres; spinning, doubling or twisting machines and	
(a) Carding machines	8445.11
(b) Combing machines	8445.12
(c) Cotton spinning machines	
(l) Drawing frames	8445.20.11
(ii) Intermediate frames	8445.20.12
(iii) Ring frames	8445.20.13
(iv) Roving frames	8445.20.14
(d) Textile doubling or twisting machines	8445.30
(e) Textile winding (including weft winding) or reeling machines	8445.40
(44) Weaving machines (looms)	
(a) for weaving fabrics of a width exceeding 30cm - shuttle type	
(l) cotton weaving machines , automatic	8446.21.10
(ii) other	8446.21.90

Draft HSN Coding for commodities under VAT schedules

(b) for weaving fabrics of a width exceeding 30cm- shuttle less type	
(i) cotton weaving machines - automatic powerloom	8446.30.11
(ii) plain powerloom	8446.30.12
(iii) other	8446.30.19
(45) Knitting machines, stitch bonding machines and machines for making gimped yarn,	8447
(46) Dry cleaning machines	8451.10
(47) Ironing machines and presses (including fusing presses)	
(a) hand ironing press	8451.30.10
(b) other	8451.30.90
(48) Machinery for preparing, tanning or working hides, skins or leather	8453.10.00
(49) Machinery for making or repairing footwear	8453.20.00
(50) Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy	8454
(51) Lathes (including turning centres) for removing metal	8458
(52) Machines-tools (including way-type unit head machines), drilling, boring, milling,	8459
(53) Grinding machine with a flat surface in which the positioning in any one of the axis	
(a) numerically controlled	8460.11.00
(b) other	8460.19.00
(54) Other Grinding machines with a flat surface in which the positioning in any one of	
(a) numerically controlled	8460.21.00
(b) other	8460.29
(55) Grinder, tool/cutter	8460.39.10
(56) Lapping machines	8460.40.20
(57) Polishing and buffing machines	8460.90.01
(58) Die and punch shaping machines	8461.20.11
(59) Slotting machines	8461.20.20
(60) Broaching machines	8461.30
(61) Gear cutting, gear grinding or gear finishing machines	8461.40
(62) Sawing or cutting of machines	8461.50
(63) Forging or die-stamping machines (including presses) and hammers	8462.10
(64) Punching or notching machines (including presses) including combined punching	
(a) numerically controlled	8462.41.00
(b) other punching machines (including turret)	8462.49.10
(c) Combination of punching , shearing and cropping machines	8462.49.20
(d) Nibbling machines	8462.49.30
(65) Hydraulic presses	8462.91
(66) Draw benches for bars, tubes, profile , wire or the like	8463.10
(67) Thread rolling machines	8463.20.00
(68) Machines for working wire	8463.30
(69) Riveting machines (excluding portable hand operated machine)	8463.90.10
(70) Strip profiling	8463.90.20
(71) Seaming machine (for eg. For cans)	8463.90.30
(72) Granite cutting machines or equipments	8464.10.10
(73) Grinding or polishing machine	8464.20.00
(74) Machine tools (including machines for nailing , stapling, glueing or otherwise	8465.00
(75) Machinery and apparatus for soldering, brazing or welding , whether or not capable	
(a) Hand-held blow pipes	8468.10.00
(b) Other gas operated machinery and apparatus	
(i) welding / cutting machines	8468.20.10
(ii) Other	8468.20.90
(76) Sorting, screening, separating or washing machines for coal	8474.10.10
(77) Crushing or grinding machines for stone and mineral	8474.20.10
(78) Crushing or grinding machines for coal	8474.20.20

Draft HSN Coding for commodities under VAT schedules

(79) Mixing or kneading machines	
(a) concrete mixtures	8474.31.10
(b) motor mixtures	8474.31.20
(c) machines for mixing mineral substances with bitumen	8474.32.00
(d) brick and tile making machinery	8474.80.10
(e) ceramic and clay making machinery	8474.80.20
(f) machinery for forming foundry moulds of sand	8474.80.30
(80) Automatic beverage-vending machine incorporating heating or refrigerating devices	8476.21
(81) Money changing machines	8476.89.10
(82) Postage stamp vending machines	8476.89.20
(83) Cigarette vending machines	8476.89.30
(84) Machinery for working rubber or plastics or for the manufacture of products from	
(a) Injection moulding machines	8477.10.00
(b) Extruders	8477.20.00
(c) Blow moulding machines	8477.30.00
(d) Vacuum moulding machines and other thermoforming machines	8477.40.00
(e) Machinery for moulding or retreading pneumatic tyres or for moulding or	8477.51.00
(f) Machinery for making rubber goods	8477.80.10
(85) Cigar making machinery	8478.10.10
(86) Cigarette making machinery	8478.10.20
(87) Machines and mechanical appliances having individual functions , not specified or	
(a) Machinery for public works, building or the like	8479.10.00
(b) Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8479.2
(c) Presses for the manufacture of particle board or fibre building board of wood or	8479.30.00
(d) Rope or cable making machines	8479.40.00
(e) Industrial robots, not elsewhere specified	8479.50.00
(f) Evaporative air coolers	8479.60.00
(g) Other machines and mechanical appliances	
(i) For treating metal including electric wire coil-winders	8479.81.00
(ii) Mixing , kneading, crushing , grinding , screening , sifting , homogenising ,	8479.82.00
(iii) Soap cutting or moulding machinery	8479.89.10
(iv) Air humidifiers or dehumidifiers	8479.89.20
(v) Mechanical shifting machines	8479.89.30
(vi) Ultra sonic transducers	8479.89.40
(vii) Car washing machines and related appliances	8479.89.50
(viii) Coke oven plants	8479.89.60
(ix) Machinery for the manufacture of chemical and pharmaceutical goods	8479.89.70
(x) Industrial vacuum cleaners	8479.89.91
(xi) Briquetting plant and machinery intended for manufacture of briquettes from	8479.89.92
(88) Moulding boxes for metal foundry ; mould bases ; moulding patterns ; moulds for	
(a) Moulding boxes for metal foundry	8480.10.00
(b) Mould bases	8480.20.00
(c) Moulding patterns	8480.30.00
(d) Moulds for metal or metal carbides	
(i) injection or compression types	8480.41.00
(ii) Other	8480.49.00
(e) Moulds for glass	8480.50.00
(f) Moulds for mineral materials	8480.60.00
(g) Moulds for rubber or plastic	
(i) injection or compression types	8480.71.00
(ii) Other	8480.79.00
(89) Transmission shafts (including cam shaft and crank shaft) and cranks	8483.10

Draft HSN Coding for commodities under VAT schedules

	(90) Bearing housings incorporating ball or roller bearings	8483.20.00
	(91) Bearing housings not incorporating ball or roller bearings and plain shaft bearings	8483.30.00
	(92) Gears and gearing other than tooth wheels , chain sprockets and other transmission	8483.40.00
	(93) Machines and apparatus for electroplating , electrolysis or electrophoresis	8543.30.00
	(94) Metal detectors	8543.89.10
	(95) Mine detectors	8543.89.20
	(96) Machines and appliances for testing the hardness, strength , compressability ,	9024
65	Malt	
	(1) Not roasted	1107.10.00
	(2) Roasted	1107.20.00
	(3) Malted milk (including powder)	1901.10.10
	(4) Mixes and doughs for the preparation of bakers' wares	1901.20.00
	(5) Malt extract	1901.90.10
66	Measuring devices such as (i) vernier caliper, screw gauge, depth gauge, coating thickness gauge, dial indicator, outside micro meter, mitutoya cylinder gauge, precision thread ring gauge, precision plug gauge, colour comparator, water meters, gas meters, industrial thermometers, parts and accessories thereof; (ii) weighing machines of all kinds including platform scales, weigh bridges, counter scales, spring balances, weighing scales and balances, parts and accessories of such machines and weights used therewith (iii) dipping measures, metric pouring measures, conical measures, cylindrical measures (iv) meter scales, measuring tapes, steel yards and survey chains	
	(1) Drafting tables and machines whether or not automatic	9017.10.00
	(2) Drawing and marking out instruments	9017.20.10
	(3) Mathematical calculating instruments	9017.20.20
	(4) Pantagraph	9017.20.30
	(5) Micrometers and calipers	9017.30.10
	(6) Guages	
	(a) Plug guage	9017.30.21
	(b) Ring guage	9017.30.22
	(c) Slip guage	9017.30.23
	(d) Other	9017.30.29
	(7) Measuring rods and tapes and divided scales	9017.80.10
	(8) Digital thermometers	9025.19.10
	(9) Pyrometers	9025.19.20
	(10) Hydrometers and similar floating instruments	9025.80.10
	(11) Barometers	9025.80.20
	(12) Lactometers	9025.80.30
	(13) Instruments and apparatus for measuring or checking the flow level of liquids, not	9026.10
	(14) Instruments and apparatus for measuring or checking the pressure, not elsewhere	9026.20.00
	(15) Viscometers	9027.80.10
	(16) Calorimeters	9027.80.20
	(17) Instruments and apparatus for measuring the surface or interfacial tension of liquids	9027.80.30
	(18) Gas meters	9028.10.00
	(19) Liquid meters	9028.20.00
	(20) Electricity meters	9028.30.00
	(21) Revolution counters, production counters, taximeters, mileometers and pedometers	9029.10
	(22) Speed indicators and tachometers; stroboscopes	9029.20
	(23) Multimeters	9030.31.00
	(24) Ammeters, volt meters and watt meters	9030.39.10
	(25) Weighing machines of all kinds	
	(a) personal weighing machines including baby scales; household scales	8423.10.00

Draft HSN Coding for commodities under VAT schedules

	(b) weighing machines, weight of all kinds	8423.90.10
	(c) parts of weighing machinery	8423.90.20
67	Milk products including, condensed milk, ghee, butter, butter oil, ice creams, margarine, whether or not bottled, canned or packed.	
	(1) Milk and cream in powder, granules or other solid forms, of a fat content by weight	
	(a) Milk food for babies	0402.10.20
	(b) Other	0402.10.90
	(2) Milk and cream in powder, granules or other solid forms, of a fat content by weight,	
	(a) Not containing added sugar or other sweetening matter	0402.21.00
	(b) Whole milk	0402.29.10
	(c) Milk for babies	0402.29.20
	(d) Condensed milk	
	(i) not containing added sugar or other sweetening matter	0402.91.10
	(ii) other	0402.99.20
	(3) Whey, whether or not concentrated or containing added sugar or other sweetening	0404
	(4) Butter	0405.10.00
	(5) Dairy spreads	0405.20.00
	(6) Butter oil	0405.90.10
	(7) Ghee	0405.90.20
	(8) Margarine	1517.10
	(9) Ice-cream	2105.00.00
68	Molasses	
	(1) Cane Molasses	1703.10.00
	(2) Molasses edible	1703.90.10
69	Mosquito repellents, electric or electronic, gadgets and insect repellents, devices and parts and accessories thereof	8516.79.20
70	Motor vehicle, chassis of motor vehicles, motor cycles, motor combinations, motor scooter, mopeds, motorettes, three wheelers, motor vessels, motor engine, trailers, motor bodies built on chassis on motor vehicles and bodies built on motor vessels, components, spare parts and accessories thereof	
	(1) Motor vehicles for the transport of ten or more persons including the driver	8702
	(2) Motor cars, three wheeled vehicles, specialised transport vehicles (such as	8703
	(3) Motor vehicles for the transport of goods such as dumpers, lorries and trucks and	8704
	(4) Special purpose motor vehicles other than those principally designed for the transport	
	(a) Crane lorries	8705.10.00
	(b) Mobile drilling derricks	8705.20.00
	(c) Fire-fighting vehicles	8705.30.00
	(d) Concrete-mixer lorries	8705.40.00
	(e) Other	8705.90.00
	(5) Chassis fitted with engines for the motor vehicles of headings 8701 to 8705	8706
	(6) Bodies (including cabs) for the motor vehicles of headings 8701 to 8705	8707
	(7) Parts and accessories of the motor vehicles of headings 8701 to 8705 other than	8708
	(8) Tanks and other armoured fighting vehicles, motorised, whether or not fitted with	8710.00.00
	(9) Motor cycles (including mopeds), scooters and cycles fitted with an auxiliary motor,	8711
	(10) Parts and accessories of motor cycles, scooters including mopeds	
	(a) Saddles	8714.11.00
	(b) Frames and forks, and parts thereof	8714.91.90
	(c) Wheel rims and spokes	8714.92.90
	(d) Hubs, other than coaster braking hubs and hub brakes, and free-wheel, sprocket	8714.93.90
	(e) Brakes, including coaster braking hubs and hub brakes, and parts thereof	8714.94.00
	(f) Pedals and crank-gear, and parts thereof	8714.96.00
	(11) Trailers	

Draft HSN Coding for commodities under VAT schedules

	(a) Trailers and semi-trailers of the caravan type, for housing or camping	8716.10.00
	(b) Self-loading or self unloading trailers and semi-trailers for agricultural	8716.20.00
	(c) Tanker trailers and tanker semi-trailers	8716.31.00
	(d) Other trailers and semi-trailers	8716.40.00
	(e) Parts and accessories of trailers	8716.90.10
71	Musical instruments (other than indigeneous made)	
	(1) Pianos including automatic pianos; Harpsi-chords and other keyboard stringed	9201
	(2) Guitars , violins , harps	9202
	(3) Accordions and similar instruments, mouth organs	9204
	(4) Clarinets	9205.90.20
	(5) Organs, guitars, accordions electrically operated	9207
72	Naphtha	2710.11.19
73	Natural & synthetic essential oils not elsewhere specified in this schedule or in any other schedule	
	(1) Essential oils of citrus fruit	
	(a) of bergamot	3301.11.00
	(b) of orange	3301.12.00
	(c) of lemon	3301.13.00
	(d) of lime	3301.14.00
	(2) Essential oils other than those of citrus fruit	
	(a) of germanium	3301.21.00
	(b) jasmin concentrate	3301.22.10
	(c)of lavender or of lavandin	3301.23.00
	(d) of peppermint	3301.24.00
	(e) Spearmint oil (ex-mentha spicata)	3301.25.10
	(f) Water minto-oil (ex-mentha aquatic)	3301.25.20
	(g) Horsemint oil (ex-mentha sylvestries)	3301.25.30
	(h) Bergament oil (ex-mentha citrate)	3301.25.40
	(i) of vetiver	3301.26.00
	(3) Other	
	(a) Anise oil	3301.29.11
	(b) Cajuput oil	3301.29.12
	(c) Cananga oil	3301.29.13
	(d) Caraway oil	3301.29.14
	(e) Cassia oil	3301.29.15
	(f) Cedarwood oil	3301.29.16
	(g) Clove leaf/stem oil	3301.29.21
	(h) Coriander seed oil	3301.29.22
	(i) Dill oil (anethum oil)	3301.29.23
	(j) Eucalyptus oil	3301.29.24
	(k) Fennel seed oil	3301.29.25
	(l) Ginger oil	3301.29.26
	(m) Ginger grass oil	3301.29.27
	(n) Clove bud oil	3301.29.28
	(o) Tuberose oil	3301.29.31
	(p) Nutmeg oil	3301.29.32
	(q) Palmarosa oil	3301.29.33
	(r) Patchouli oil	3301.29.34
	(s) Pepper oil	3301.29.35
	(t) Petitgrain oil	3301.29.36
	(u) Rose oil	3301.29.38
	(v) camphor oil	3301.29.41

Draft HSN Coding for commodities under VAT schedules

	(w) Lemon grass oil	3301.29.42
	(x) Ylang ylang oil	3301.29.43
	(y) Davana oil	3301.29.44
	(z) Cumin oil	3301.29.45
	(aa) Celery seed oil	3301.29.46
	(ab) Garlic oil	3301.29.47
	(ac) Paprika oil	3301.29.48
	(ad) Turmeric oil	3301.29.49
	(ae) Spices' oil not elsewhere specified or included	3301.29.50
	(4) Attars of all kinds in fixed oil base	3301.90.31
	(5) Mustard oil aroma	3301.90.32
	(6) Essence of ambrettolide (ambrette seed oil essence)	3301.90.33
	(7) Synthetic perfumery compounds	3302.90.11
	(8) Synthetic essential oil	3302.90.12
	(9) Aleuritic acid	3302.90.20
74	Non-alcoholic beverages and their powders, concentrates and tablets including (i) aerated water, soda water, mineral water, water sold in sealed containers or pouches, (ii) fruit juice, fruit concentrate, fruit squash, fruit syrup and fruit cordial, (iii) soft drinks, (iv) health drinks of all varieties, (v) other non-alcoholic beverages; not falling under any other entry in this schedule or in any other schedule	
	(1) Water not containing added sugar or other sweetening matter	
	(a) Mineral water	2201.10.10
	(b) Aerated water	2201.10.20
	(2) Water containing added sugar or other sweetening matter	
	(a) Aerated water	2202.10.10
	(b) Lemonade	2202.10.20
	(c) Other	2202.10.90
	(3) Fruit juices and vegetable juices, unfermented and not containing added spirit,	2009
	(4) Fruit pulp or fruit juice based drinks	2202.90.20
	(5) Soft drink concentrates	
	(a) Sharbat	2106.90.11
	(b) Other	2106.90.19
	(6) Beverages containing milk	2202.90.30
75	Nuts and kernel such as almond, pistha, dry grapes, figs, apricots, walnut, cashew kernel other than those specified elsewhere in this Schedule	
	(1) Brazil nuts	
	(a) in shell	0801.21.00
	(b) shelled	0801.22.00
	(2) Cashew kernels	0801.32
	(3) Almonds	
	(a) in shell	0802.11.00
	(b) shelled	0802.12.00
	(4) Hazelnuts	
	(a) in shell	0802.21.00
	(b) shelled	0902.22.00
	(5) Walnut	
	(a) in shell	0802.31.00
	(b) shelled	0802.32.00
	(6) Chestnuts	0802.40.00
	(7) Mixtures of dried fruits	0813.50.20

76	Office machines, equipments and apparatuses including franking, address-printing, tabulating, cash registering, cheque writing, accounting, statistical, indexing, punching machines, card punching and paper shredding machines and apparatuses.	
	(1) Addressing machines and address plate embossing machines	8472.20.00
	(2) Machines for sorting or folding mail or for inserting mail in envelopes or bands,	8472.30.00
	(3) Automatic bank note dispensers	8472.90.30
	(4) Coin sorting machines, coin counting or wrapping machines	8472.90.40
	(5) Calculating machine incorporating a printing device	8470.21.00
	(6) Other calculating machine	8470.30
	(7) Accounting machines	
	(a) Electrically operated	8470.40.10
	(b) Manually operated	8470.40.20
	(8) Cash registers	
	(a) Electrically operated	8470.50.10
	(b) Manually operated	8470.50.20
77	Paints, lacquers, polishes and enamels not otherwise specified in this schedule, including powder paints, stiff paste paints and liquid paints; (ii) Colours (iii) Pigments, including water pigments and leather finishes; (iv) Dry distempers including cement based water-paints, oil-bound distempers, plastic emulsion paints; (v) Varnishes, french polish, bituminous and coal-tar blacks; (vi) Cellulose lacquers, nitro-cellulose lacquers, clear and pigments and nitro-cellulose ancillaries in liquid, semi-solid or pasty forms; (vii) Turpentine oil, bale-oil, white oil; (viii) Diluents and thinners including natural and synthetic drying and semi-drying oils such as double boiled linseed oil, blown linseed oil, stand oil, sulphurised linseed oil, parilla oil, whale oil and tung oil; (ix) Glaziers putty, grafting putty, resin cements, caulking compounds and other mastics, painters fillings, non-refractory surfacing preparations for facades, indoor walls, false ceiling or the like; (x) Primers of all kinds (xi) All other materials used in painting and varnishing such as paint brushes, paint removers and stainers of all kinds and	
	(1) Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and	3207
	(2) Paints and varnishes (including enamels and lacquers) based on synthetic polymers	
	(a) Based on polyesters	
	(i) Enamels	3208.10.10
	(ii) Lacquers	3208.10.20
	(iii) Varnishes	3208.10.30
	(iv) Other	3208.10.90
	(b) Based on acrylic or vinyl polymers	
	(i) Enamels	3208.20.10
	(ii) Lacquers	3208.20.20
	(iii) Varnishes	3208.20.30
	(iv) Other	3208.20.90
	(c) Based on cellulose nitrate or other cellulose derivatives	
	(i) Nitrocellulose lacquers	3208.90.11
	(ii) Other	3208.90.19
	(iii) Synthetic enamel, ultra white paints	3208.90.21
	(iv) Synthetic enamel, other colours	3208.90.22
	(v) Lacquers	3208.90.30
	(vi) Insulating varnish	3208.90.41
	(vii) Slip agents	3208.90.50
	(viii) Other	3208.90.90
	(3) Paints and varnishes (including enamels and lacquers) based on synthetic polymers	
	(a) Acrylic emulsion	3209.10.10

Draft HSN Coding for commodities under VAT schedules

	(b) other	3209.10.90
	(c) Dispersion paints	3209.90.10
	(d) Emulsion paints not elsewhere specified	3209.90.20
	(4) Other paints and varnishes (including enamels, lacquers and distempers); prepared	
	(a) Dry distemper, including cement based water paints	3210.00.11
	(b) Oil bound distemper	3210.00.12
	(c) Prepared water pigments of a kind used for finishing leather	3210.00.20
	(d) Metallic powder or flakes prepared as paints	3210.00.30
	(e) Poly Tetra Fluoro Ethylene (PTFE)/Silicon resin based coating materials	3210.00.40
	(f) Other	3210.00.90
	(5) Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in	
	(a) Stamping foils	3212.10.00
	(b) Pigments in linseed oil, white spirit, spirit of turpentine, varnish or other paints or	3212.90.10
	(c) Dyes and other colouring matter put up in forms or packings for retail sale	3212.90.20
	(d) Aluminium paste	3212.90.30
	(e) Other	3212.90.90
	(6) Artists' , students' or sign-board painters' colours, modifying tints, amusement	3213
	(7) Glaziers' putty, grafting putty, resin cements , caulking compounds and other	3214.10.00
	(8) Non-refractory surfacing preparation	3214.90.10
	(9) Resin cement	3214.90.20
	(10) Other	3214.90.90
	(11) Composite solvents and thinners not elsewhere specified or included	3814.00.10
	(12) Prepared paint or varnish removers	3814.00.20
	(13) Paint, distemper, varnish or similar brushes	9603.40.10
78	Pan masala, pan chutney, scented supari and the like	
	(1) Pan masala	2106.90.20
	(2) Supari	2106.90.30
	(3) Churna for pan	2106.90.70
79	Perambulator including push chair for babies, and spare parts, accessories and components thereof	8715
	(1) Baby carriages	8715.00.10
	(2) Parts	8715.00.20
80	Petroleum jelly	2712.10
81	Photographic cameras and enlargers, flash light apparatus, photo blocks, lenses, films including x-ray films and film packs and plates, x-ray machine, scanners, medical imaging equipments, chemicals used in the photographic development and printing process, paper and cloth, photo albums, stamp album, photo frames, photo mounts and other parts and accessories required for use therewith.	
	(1) Photographic Cameras	
	(a) Cameras of a kind used for preparing printing plates or cylinders	9006.10.00
	(b) Cameras of a kind used for recording documents on microfilms, microfiche or	9006.20.00
	(c) Cameras specially designed for underwater use, for aerial survey or for medical or	9006.30.00
	(d) Instant print cameras	9006.40.00
	(e) Other cameras with a through-the-lens view-finder (single lens reflex (SLR)), for	9006.51.00
	(f) Others, with roll film of a width less than 35mm	9006.52.00
	(g) Fixed focus 35mm cameras	9006.53.10
	(h) Fixed focus 110mm cameras	9006.59.10
	(2) Photographic enlargers	9008.40
	(3) Flashlight apparatus	
	(a) Discharge -lamp (electronic)	9006.61.00
	(b) Flash bulbs, flash cubes and the like	9006.62.00
	(4) Parts and accessories of heading 9006	

Draft HSN Coding for commodities under VAT schedules

	(a) for cameras	9006.91.00
	(b) other	9006.99.00
	(5) Linear ultra-sound scanner	9018.12.10
	(6) Photo and stamp albums	4820.50.00
	(7) Photo frames	
	(a) of base metals	8306.30.00
	(b) Wooden frames for paintings , photographs, mirrors or similar objects	4414.00.00
82	Playing cards of every description	9504.40.00
83	Plywood, laminated and decorative sheets veneer plywood, , hard board, particle board, block board, insulation board, laminated board, batten board, hard or soft wall ceiling, floor boards, and similar boards of wood, of all kinds, whether or not containing any material other than wood; (ii) All other non-soft boards or insulating material made of any other material other than wood	
	(1) Sheets for veneering (including those obtained by slicing laminated wood), for	4408
	(2) Particle board and similar board	4410
	(3) Fibreboard of wood or other lignious materials, whether or not bonded with resins or	4411
	(4) Plywood, veneered panels and similar laminated wood	4412
84	Rubber products, synthetic rubber products and products of mixture of rubber and synthetic rubber including tread rubber not elsewhere mentioned in this Schedule or in any other schedule	
	(1) Articles of vulcanised rubber	
	(a) Articles of cellular rubber	4016.10.00
	(b) Floor coverings and mats	4016.91.00
	(c) Gaskets, washers and other seals	4016.93
	(d) Boat or dock fenders, whether or not inflatable	4016.94.00
	(e) Rubber cots for textile industry	4016.99.10
	(f) Rubber bands	4016.99.20
	(g) Rubber threads	4016.99.30
	(h) Rubber blankets	4016.99.40
	(i) Rubber bushes	4016.99.60
	(j) Ear plugs	4016.99.70
	(k) Other	4016.99.90
	(2) Articles of hard rubber	
	(a) Printers' rollers	4017.00.30
	(b) Textile rollers	4017.00.40
	(c) Type writers and cyclostyling rollers	4017.00.50
	(d) Other	4017.00.90
85	Scientific instruments and lab equipments like optical instruments, electrical instruments, scientific balance, acoustic instruments, and mechanical instruments	
	(1) Microscopes	
	(a) Compound optical microscopes, including those for photomicrography, cine-	9011
	(b) Microscopes , other than opical microscopes; Diffraction apparatus	9012
	(2) Direction finding compasses; other navigational instruments and apparatus	
	(a) Direction finding compasses	9014.10.00
	(b) Instruments and appliances for aeronautical or space navigation (other than	9014.20.00
	(c) Echosounding instruments	9014.80.10
	(d) Sextants	9014.80.20
	(e) Parts and accessories	9014.90.00
	(3) Telescopic sights for fitting to arms	9013.10.10
	(4) Periscopes	9013.10.20
	(5) Lasers, other than laser diodes	9013.20.00

Draft HSN Coding for commodities under VAT schedules

	(6) Surveying (including photo-grammetrical surveying) hydrographic, oceanographic ,	
	(a) Range finders	9015.10.00
	(b) Theodolites and tachymeters (tacheometers)	9015.20.00
	(c) Photo-grammetrical surveying instruments and appliances	9015.40.00
	(d) Hydrographic instruments	9015.80.10
	(e) Meteorological instruments	9015.80.20
	(f) Geophysical instruments	9015.80.30
86	Shaving set, safety razor, razor blades, razor cartridge, shaving brush, shaving cream, shaving soap, after shave lotion and hair comb	
	(1) Safety razor	
	(a) Twin type shaving	8212.10.10
	(b) Other	8212.10.90
	(2) Razor blades	
	(a) Disposable cartridge blade	8212.20.11
	(b) Safety razor blade blanks, in strips	8212.20.20
	(3) Shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet	9603.30.90
	(4) Shaving cream	3307.10.10
	(5) Shaving soap	3401.11.20
	(6) Shave lotion	3307.10.90
	(7) Shaving cream and shaving gel , whether or not containing soap	3401.30.12
87	Shoe polish including shoe wax, cream and whitener	3405.10.00
88	Silverware	
89	Sound transmitting equipments including loudspeakers, dictaphones, amplifiers and similar apparatus for recording and reproducing sound and spare parts and accessories thereof	
	(1) Single loudspeakers mounted in their enclosures	8518.21.00
	(2) Audio-frequency electric amplifiers	8518.40.00
	(3) Electric sound amplifier sets	8518.50.00
90	Soya milk	2202.90.10
91	Strong room or vault doors and ventilators, armored or reinforced safes, strong boxes and doors, cash chests, cash or deed boxes, wall coffers, safe deposit lockers and locker cabinets	8303.00.00
92	Studio backgrounds including lighting control reflectors, tri-reflector, modifiers, backgrounds, curtains backgrounds, etc	
	(1) Textile fabrics , otherwise impregnated , coated or covered; Painted canvas being	5907.00
93	Suit cases, brief cases, attache cases, dispatch cases, trunks, purses, hand bags, vanity bags, vanity cases and vanity boxes	
	(1) With outer surface of plastic or of textile materials	
	(a) Toilet cases	4202.12.10
	(b) Plastic moulded suit-cases	4202.12.20
	(c) Plastic moulded brief-cases	4202.12.30
	(d) Satchels	4202.12.40
	(e) Other travel goods	4202.12.50
	(f) Brief cases	4202.12.60
	(g) Executive cases other than plastic moulded	4202.12.70
	(h) Vanity cases	4202.12.80
	(i) Handbags and shopping bags of artificial plastic material	4202.22.10
	(j) Handbags and shopping bags of cotton	4202.22.20
	(k) Handbags and shopping bags of jute	4202.22.30
	(l) Vanity bags of other textile materials	4202.22.40

Draft HSN Coding for commodities under VAT schedules

94	Tailoring materials, namely needles, scissors, hooks, buttons, zips, buckles, measuring tape and stick, collars and collar bones, horn buttons, indent hooks and eyes, jean buttons, knitting pins, long stitch kits, MS coated button / stars, zip fasteners, zippers, cuff links, crochet hooks	
	(1) Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and	7319.10
	(2) Scissors	8213.00.00
	(3) Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other	9606
	(4) Slide fasteners including zip fasteners	9607
95	Tarpaulin and products of waterproof cloth, rexine and PVC cloth.	
	(1) Tarpaulin	
	(a) of cotton	6306.11.00
	(b) of synthetic fibres	6306.12.00
	(c) of jute	6306.19.10
	(2) Blinds and awnings of coir	6306.19.20
	(3) Venetian or Austrian blinds	6306.19.30
	(4) Tents	
	(a) of cotton	6306.21.00
	(b) of synthetic fibres	6306.22.00
	(c) of other textile materials	6306.29
	(5) Sails	
	(a) of synthetic fibres	6306.31.00
	(b) of cotton	6306.39.10
	(c) of other textile materials	6306.39.90
96	Television sets and component parts and accessories thereof	
	(1) Colour television sets	8528.12
	(2) Black and white and other monochrome	8528.13
97	Timber. [Explanation: Timber includes all kinds of wood, standing trees, logs, planks, rafters of any size or variety other than those coming under any specific entry in this schedule or in any other schedule.]	
	(1) Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	
	(a) Treated with paint, stains, creosote or other preservatives	4403.10.00
	(b) Sawlogs and veneerlogs	4403.20.10
	(c) Dark Red Meranti, Light Red Meranti and Meranti Bakau	4403.41.00
	(d) Teak wood	4403.49.10
	(e) Oak wood	4403.91.00
	(f) Beech wood	4403.92.00
	(g) Andaman Padauk	4403.99.11
	(h) Bonsum	4403.99.12
	(i) Gurgan	4403.99.13
	(j) Khair	4403.99.14
	(k) Lampati	4403.99.15
	(l) Laurel	4403.99.16
	(m) Paliwood	4403.99.17
	(n) Red Sanders	4403.99.18
	(o) Rose wood	4403.99.19
	(p) Sal	4403.99.21
	(q) Sandalwood	4403.99.22
	(r) Semul	4403.99.23
	(s) Walnut wood	4403.99.24
	(t) Anjam	4403.99.25
	(u) Birch	4403.99.26
	(v) Sissoo	4403.99.27
	(w) White cedar	4403.99.28

Draft HSN Coding for commodities under VAT schedules

	(x) Other	4403.99.29
	(2) Railway or tramway sleepers (cross-ties) of wood	4406
	(3) Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded	4407
	(4) Wood (including strips and friezes for parquet flooring, not assembled) continuously	4409
	(5) Densified wood, in blocks, plates, strips or profile shapes	4413.00.00
98	Tooth paste, tooth powder (whether medicated or not), tooth brush and other dentifrices, mouth washes and deodorants	
	(1) Dentrifices	
	(a) in powder	3306.10.10
	(b) in paste	3306.10.20
	(c) other	3306.10.90
	(2) Yarn used to clean between the teeth (dental floss)	3306.20.00
	(3) Tooth brushes, including dental plate brushes	9603.21.00
99	Torch light and bulbs	
	(1) Torch	8513.10.10
	(2) Bulbs	8539.29.20
100	Transmission apparatus for radio, TV; Television cameras; Still image video cameras and other video camera recorders; digital cameras; Wireless microphones, radar apparatus, reception apparatus for radio telephony, radio telegraphy or radio broadcasting; Amplifiers and loud speakers which are used exclusively in such instruments and apparatus.	
	(1) Transmission apparatus	
	(a) Radio broadcast transmitter	8525.10.10
	(b) TV broadcast transmitter	8525.10.20
	(2) Broadcast equipment subsystem	8525.10.30
	(3) Communication jamming equipment	8525.10.40
	(4) Wireless microphone	8525.10.50
	(5) VSAT terminals	8525.20.91
	(6) Other satellite communication equipment	8525.20.92
	(7) Television cameras	8525.30.00
	(8) Still image video cameras and other video camera recorders; digital cameras	8525.40.00
	(9) Radar apparatus	8526.10.00
	(10) Radio navigational aid apparatus	8526.91
	(11) Radio remote control apparatus	8526.92.00
	(12) Reception apparatus for radio telephony, radio telegraphy or radio broadcasting,	
	(a) Pocket size radio cassette players	8527.12.00
	(b) Other apparatus combined with sound recording or reproducing apparatus	8527.13.00
	(13) Satellite receivers	8528.12.91
	(14) Amplifier	
	(a) Broadcast amplifier	8543.89.71
	(b) Limiting amplifier, video distribution amplifier and stabilising amplifiers	8543.89.72
	(c) RF (radio frequency) power amplifiers and noise generators for communication	8543.89.91
101	Typewriters, typewriter ribbon used therewith, whether or not in spools, correction fluids and spare parts	
	(1) Typewriters	8469.30.90
	(2) Typewriter ribbons	9612.10.20
	(3) Spare parts	
102	Tyres and tubes other than those for bicycles, tri-cycles, cycle rickshaws and wheel-chairs; flaps	
	(1) New pneumatic tyres, of rubber	
	(a) of a kind used on motor cars (including station wagon and racing cars)	4011.10
	(b) of a kind used on buses and lorries	4011.20
	(c) of a kind used on aircraft	4011.30.00

Draft HSN Coding for commodities under VAT schedules

	(d) of a kind used on motor cycle	4011.40
	(e) of a kind used on construction or industrial handling vehicles and machines	4011.62.00
	(2) Retreaded or used pneumatic tyres of rubber. Solid or cushion tyres, tyre treads and	4012
	(3) Inner tubes, of rubber	
	(a) for motor cars	4013.10.10
	(b) for lorries and buses	4013.10.20
	(c) for aircraft	4013.90.10
	(d) for motor cycle	4013.90.20
	(e) for off road vehicles, not elsewhere specified or included	4013.90.30
103	Vacuum flasks of all kinds and descriptions including refills for such flasks and thermally insulated flasks, containers and vessels including thermoses, thermic jugs, ice buckets or boxes, tins and receptacles to keep food or beverages or other articles, hot or cold and components and accessories thereof	9617.00
104	Vegetable, mineral and other preparations, tonics, food supplements, appetizers, dietical foods and all other preparations for human consumption in liquid, pill, powder forms, whether prepared according to pharmacopial standards or otherwise, other than those specified elsewhere in this schedule	
	(1) Protein concentrates and textured protein substances	2106.10.00
	(2) Diabetic foods	2106.90.91
105	Vinegar	
	(1) Brewed vinegar	2209.00.10
	(2) Synthetic vinegar	2209.00.20
	(3) Other	2209.00.90
106	Watches, clocks, time-pieces (whether or not in combination with any other devices), stop watches, time switches, mechanical-timers, time-records, auto print time punching clocks, time-registers, instrument panel clocks of all kinds including all such electronic devices, parts and accessories thereof, watch bands, watch bracelets, watch chains, watch straps	
	(1) Wrist-watches, pocket watches and other watches including stop-watches with case	9101
	(2) Wrist-watches, pocket watches and other watches including stop-watches other than	9102
	(3) Clocks with watch movements excluding clocks of heading 9104	9103
	(4) Instrument panel clocks and clocks of a similar type for vehicles, aircraft, space craft	9104.00.00
	(5) Alarm clocks	
	(a) Electrically operated	9105.11.00
	(b) Other	9105.19.00
	(6) Wall clocks	
	(a) Electrically operated	9105.21.00
	(b) Other	9105.29.00
	(7) Battery accumulator or mains powered clocks	9105.91.00
	(8) Time pieces	9105.99.10
	(9) Time registers; Time recorders	9106.10.00
	(10) Parking meters	9106.20.00
	(11) Time switches with clock or watch movement or with synchronous motor	9107.00
	(12) Watch movements, complete and assembled	9108
	(13) Clock movements, complete and assembled	9109
	(14) Complete watch or clock movement, unassembled or partly assembled (movement	9110
	(15) Watch cases]	
	(a) Cases of precious metal or metal clad with precious metal	9111.10.00
	(b) Cases of base metal, whether or not gold- or silver plated	9111.20.00
	(c) Other cases	9111.80.00

Draft HSN Coding for commodities under VAT schedules

	(16) Clock cases	9112
	(17) Watch straps , watch bands and watch bracelets and parts thereof	9113
	(18) Other watch or clock parts	9114
107	Water - distilled water, medicinal water, ionic water, battery water, de-mineralised water	2851.00.10
108	Water filter of all varieties and descriptions	8421.21
109	Water supply and sanitary equipments and fittings of every description including storage tanks, sinks, wash basins, wash basin pedestals, taps, bath showers, bidets, water closet pans, flushing cisterns, urinals, commodes, man-hole covers used in connection with drainage and sewerage disposals, parts and accessories thereof:	
	(1) Baths, shower-baths, sinks and wash-basins of plastics	3922.10.00
	(2) Lavatory seats and covers of plastics	3922.20.00
	(3) Toilet articles of plastics	3924.90.10
	(4) Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300litres	3925.10.00
	(5) Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans,	
	(a) of chinaware or porcelain ware	6910.10.00
	(b) other	6910.90.00
	(6) Storage tanks	
	(a) Reservoirs, tanks , vats and similar containers (other than for compressed or	
	(i) G.I. tanks	7309.00.10
	(ii) G.I. barrels and drums	7309.00.20
	(iii) pressed steel tanks	7309.00.30
	(iv) pressure vessels	7309.00.40
	(b) Tanks, casks, drums, cans, boxes and similar containers, (other than for	7310
	(7) Sanitaryware and parts thereof of iron or steel	
	(a) Sinks and wash basins	7324.10.00
	(b) Baths whether or not enamelled	7324.21.00
	(8) Sanitaryware and parts thereof of copper	
	(a) Sanitaryware	7418.20.10
	(b) Parts	7418.20.20
	(9) Reservoirs, tanks, vats and similar containers of Aluminium (other than for	7611.00.00
	(10) Sanitaryware and parts thereof of aluminium	
	(a) Sanitaryware	7615.20.10
	(b) Parts	7615.20.20
	(11) Sanitaryware fixtures of lead	7806.00.10
	(12) Sanitaryware fixtures of zinc	7907.00.10
110	Yeast-fresh, dried or compressed; yeast extract-paste or powder and yeast cell wall	
	(1) Culture yeast	2102.10.10
	(2) Baker's yeast	2102.10.20
	(3) Other	2102.10.90
111	Goods which are not covered in any other Schedule	