

FIRST SCHEDULE
(EXEMPTED GOODS)
[See Section 6(4)]

SL.No	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
	8	Other agricultural implements	* * *
	a	Alavangoos	* * *
	b	Agricultural sprayers operated by hand and its parts	* * *
	c	Budding knives	* * *
	d	Bush knives	* * *
	e	Cane cutting knives	* * *
	f	Churku	* * *
g	Crow bar	* * *	
h	Digging forks	* * *	

	i	Felling knives	***
	j	Garden clears	***
	k	Grass knives	***
	l	Grubbing mattocks	***
	m	Hand forks	***
	n	Hand pump	***
	o	Hand Trowds	***
	p	Kakre (Weeding racks)	***
	q	Kodali	***
	r	Kozhu	***
	s	Kunthali	***
	t	Malcheles	***
	u	Mammatties	***
	v	Mammatty forks	***
	w	Manure pan	***
	x	Powrah	***
	y	Pickaxe	***
	z	Potato racks, Potato toes	***
	aa	Pruning knives	***
	ab	Quinthali	***
	ac	Rubber tapping knives	***
	ad	Sickles	***
	ae	Sledge Hammer	***
	af	Thumba	***

		ag	Trenching toes	***
		ah	Wading forks	***
		ai	Wading toes	***
		aj	Plastic cup or rubber bowl, Spout and cup holder for latex collection	***
		ak	Coconut dehusker	***
		al	Palm Climber	***
		am	Paddy seeder	***
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		Hearing aid system	9021.40
	5		Parts and accessories of hearing aids	9021.40
	6		Carriages for disabled persons , whether or not motorized 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, grass and hay, but excluding those specifically mentioned in Schedule III	
	1	Husk of cereals unprepared whether or not chopped, ground, pressed or in the form of pellets	1213.00.00
	2	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants or pulses	
	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	Seasamum seeds (gingily), solvent extracted	2306.90.24
	m	Mango kernel, solvent extracted	2306.90.25
	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, whether or of pellets of a kind used in animal feeding, not elsewhere specified or included	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
	7		Anapatta	1214.90.00
4			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
4A	1		Beedi, Beedi Tobacco	2403.10.31
	2		Cheroots	2402.10.20
5			Books meant for reading, periodicals & journals	
	1		Books	
		a	Printed books meant for reading	4901.10.10
		b	Dictionaries and encyclopedias and serial installments thereof	4901.91.00
		c	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
	3		Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed	4905
	4		Maps, atlases, wall maps, topographical plans and globes used as teaching aids	9023
6			Bread of all kinds	1905.90.90
7			Brooms and brushes of a kind used for floor cleaning and toilet cleaning	***
8			Candle	3406.00.10

9			Cart driven by animals	8716.80.20
10			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
11			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
11A			Clay used for the manufacture of bricks and tiles given under entry 18 of IIIrd Schedule	***
12			Coarse grains other than rice and wheat	
	1		Rye	1002.00
	2		Barley	1003
	3		Oats	1004.00
	4		Maize (Corn)	1005
	5		Grain sorghum	1007
	6		Buckwheat	1008.10
	7		Millet including Jawar, Bajra, Ragi	1008.20
	8		Canary seed	1008.30
	9		Paddy and paddy chaff	1006.10.00
	10		Other cereals	1008.90

12A			Coconut	0801.19.20
12B			Coconut Oil	1513.11.00
12C			Coconut Oil cake	2306.50
12D			Copra	1203.00.00
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	***
15			Curd, Lussi, butter milk and separated milk	
	1		Curd and fresh (unripened or uncured) cheese, including whey cheese.	0406.10.00
	2		Yogurt, Lussi	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
17A			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	
		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
	5		Zari articles	***
18			Fishnet, Fishnet fabrics and accessories	
	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		Omitted	
	5		Omitted	
	6		Other fishing twines and ropes	5607.49.00
	7		Fishing rods and tackles	***
	8		Accessories such as fishing hooks, floats for fish nets, lead balls	***
19			Fresh milk and pasteurised milk	
	1		Milk and cream, not concentrated nor containing added sugar or other sweetening matter	0401
	2		Milk and cream, concentrated, not containing added sugar or other sweetening matter	0402.91.90
	3		Other whole milk	0402.99.10
20			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
		i	Sugar cane	1212.99.90
		j	Other	0602.90.90
	3		Fresh flowers and flower buds of a kind suitable for bouquets or for ornamental purposes	0603.10.00

	4		Fresh foliage, branches and other parts of plants, Without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes	0604
21			Fresh vegetables & fruits	
	1		Potatoes, fresh or chilled	0701.90.00
	1		Potatoes, fresh or chilled	0701.90.00
	23		Tomatoes, fresh or chilled Onions, shallots, leeks and other alliaceous vegetables, fresh or chilled	0702.00.00
		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, fresh or chilled	
		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		Tapioca, dried, 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
	c	Aubergines (egg-plants)	0709.30.00
	d	Celery other than celeraic	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
	12		Bananas, including plantains	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 citrus hybrids	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
22			Garlic and Ginger	
	1		Garlic	
		a	fresh	0703.20.00
		b	dried	0712.90.40
	2		Ginger	0910.10
		a	fresh	0910.10.10
		b	dried unbleached	0910.10.20
		c	dried bleached	0910.10.30
		d	powder	0910.10.40
		e	other	0910.10.90
23			Green and soaked coconut husk, coconut fibre, coir and coir products including rubberised coir products other than fibre foam	

	1		Green coconut husk	***
	2		Soaked coconut husk	***
	3		Raw, coir bristle fibre	5305.11.10
	4		Raw, mattress fibre	5305.11.20
	5		Raw, curled or machine twisted coir fibre	5305.11.30
	6		Coir pith	5305.11.40
	7		Coir yarn	5305.11.90
	8		Coir	5305.19.00
	9		Rubberised Coir products	***
	10		Other Coir products	***
23A			Handloom cloth, handloom bedsheet and pillow cover	***
24			Handmade Safety matches	***
24A			Handmade soaps, Squashes and pickles sold under the registered Kudumbashree Brand	***
25			Human Blood & blood plasma	
	1		Human blood	3002.90.10
	2		Blood plasma	3002.90.90
26			Indigenous handmade musical instruments and their parts	
	1		Harmoniums	9203.00.10
	2		Flutes	9205.90.10
	3		Musical boxes	9208.10.00
	4		Veena, Vichithraveena, Rudra veena, Sitar, Sarod, Sarangi, Santhoor, Mandolin, Thampuru and all types of Khnajiris (Tambourines)	***

	5		Chenda, Madhalam, Mridangam, Tabala, Edakka, Thimila, Thavil, Elathalam, Ghanjira, Ghadam, Gottuvadyam, Manjiras, Bul Bul Thara, lin, Dholakand Dholki	***
	6		Swarmandal	***
	7		Dilruba	***
	8		Israj	***
	9		Indigeneous handmade violins and guitars	***
	10		Nagaswaram, Kombu, Kuzhal, Mukharsangh and Shehnai	***
	11		Dancing gunguroo pads	***
	12		Parts of items 1 to 11 above	***
27			Khadi garments and made ups	***
28			Kumkum, Bindi, Alta & Sindur	3304.99.40
29			Leaves	
	1		Betel leaves	1401.90.40
	2		Plantain leaves	***
30			Life Saving Drugs	
			Dineal solution required for continuous Ambulatory peritoneal Dialysis treatment of kidney patients and accessories required for the treatment.	***
31			Meat (other than poultry), Fish, prawn & other aquatic products when not cured or frozen, eggs and livestock and animal hair.	
	1		Meat of bovine animals, fresh and chilled	
		a	Carcasses and half-carcasses	0201.10.00
		b	Other cuts with bone in	0201.10.00
		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		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
		f	Other	

	(i)	of wild animals	0208.90.10
	(ii)	other	0208.90.90
7		Live fish, fish seeds, prawn/shrimp seeds	
	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
	f	Fish seeds, prawn/shrimp seeds	***
8		Fish, fresh or chilled, excluding fish fillets and other fish meat of sub-entry (9)	0302
9		Fish fillets and other fish meat (whether or not minced), fresh or chilled	0304.10.00
10		Fish dried and salted	***
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 gallus domesticus and ducks for hatching	0407.00.10
	b	Eggs of the species gallus 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	Other (excluding poultry)	0106
15		Animal Hair	
	a	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair, waste of such bristles or hair	0502
	b	Horse hair and horse hair waste whether or not put up as a layer with or without support in material	0503.00.00
	c	Fine or coarse animal hair, not carded or combed	5102
32		National Flag	6307.90.90
33		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 which they have, or will have a recognised face value	4907.00.10
	2		Bank notes	4907.00.20
	3		Other	4907.00.90
34			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	Wood Ash, green manure, compost, neem cake and crushed neems fruit	***
		g	Fish manure, poultry manure	
		h	Other	3101.00.99
35			Palm gur and Palm jaggery	***
36			Pappad	***
37			Prasadam by religious institutions , Mass Wine	***
38			Printed forms of court, electoral rolls and P.S.C applications	***
39			Pulpaya, Thazhapaya and bamboo mats	***
40			Rattan, Reed, Bamboo, Bambooply and canes and its products	
	1		Bamboo	1401.10.00

	1		Bamboo	1401.10.00
	23		Bambooly Canes	***1401.90.10
	4		Rattan	1401.20.00
	5		Reed	1401.90.90
	6		Products including furniture	***
41			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	5101.21.0
		b	Other	5101.29.00
	3		Carbonised	5101.30.00
	4		Waste of wool	5103
42			Rice issued from Central / State Governments depots for sale by authorised ration dealers	***
43			Salt including iodised salt	2501
44			Seeds for sowing and gardening excluding oil seeds	
	1		Wheat	
		a	Durum wheat	1001.10.10
		b	Meslin	1001.90.31
		c	Other	1001.90.10
	2		Sugar beet seed	1209.10.00
	3		Lucerne seed	1209.21.00

	4		Clover seed	1209.22.00
	5		Fescue seed	1209.23.00
	6		Kentucky blue grass seed	1209.24.00
	7		Ray grass seed	1209.25.00
	8		Timothy grass seed	1209.26.00
	9		Australian lupin seed	1209.29.10
	10		Seeds of herbaceous plants cultivated principally for their flowers	1209.30.00
	11		Cabbage seed	1209.91.10
	12		Cauliflower seed	1209.91.20
	13		Onion seed	1209.91.30
	14		Pea seed	1209.91.40
	15		Radish seed	1209.91.50
	16		Tomato seed	1209.91.60
	17		Other fruit and vegetable seeds for planting or sowing	1209.99.10
45			Semen including frozen semen	
	1		Bovine semen	0511.10.00
	2		Frozen semen, other than bovine	0511.99.91
46			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
46A			Silk fabrics and sarees made of natural silk	5007
47			Slates, slate pencils and chalks	
	1		Slates	9610.00.00
	2		Slate pencils	9609.90.10
	3		Writing or drawing chalks and tailors chalks	9609.90.30
48			Smokeless country oven	6912.00.90
49			Sugar, excluding imported 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
50			Tender coconut	0801.19.10
51			Textiles fabric	
	1		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
	2		Cotton	
		a	Woven fabrics of cotton containing 85% or more by weight of cotton weighing not more than 200gm/m ²	5208

	b	Woven fabrics of cotton containing 85% or more by weight of cotton weighing more than 200gm/m ²	5209
	c	Woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man made fibres, weighing not more than 200gm/m	5210
	d	Woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man made fibres, weighing more than 200gm/m ²	5211
	e	Other woven fabrics of cotton	5212
3		Woven fabrics of Flax	5309
4		Woven fabrics of jute or of other textile base fibres	5310
5		Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	5311
6		Man-made filaments	
	a	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of HSN heading 5404	5407
	b	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of HSN heading 5405	5408
7		Man-made Staple Fibres	
	a	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres	5512
	b	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170m ²	5513
	c	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170m ²	5514
	d	Other woven fabrics of synthetic staple fibres	5515

	e	Woven fabrics of artificial staple fibres	5516
8		Special Woven fabrics; Tufted textile fabrics; Lace, Tapestries, Trimmings ; Embroidery	
	a	Woven pile fabrics and chennile fabrics other than HSN heading nos. 5802 or 5806	5801
	b	Terry towelling and similar woven terry fabrics other than narrow fabrics of HSN heading no. 5806; tufted textile fabrics other than HSN heading no.5703	5802
	c	Gauze other than narrow fabrics of HSN heading No. 5806	5803
	d	Tullies and other net fabrics not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of HSN heading Nos. 6002 to 6006	5804
	e	Hand woven tapestries of the type gobelins, flanders, aubusson, beauvals and the like and needle worked tapestries (for example petit point, cross stich), whether or not made up	5805
	f	Narrow wovens fabrics other than goods HSN heading No. 5807; narrow fabrics consisting warpwithout weft assembled by means of an adhesive (bolducs)	5806
	g	Woven fabrics of metal thread and woven fabrics of metalised yarn of HSN heading No. 5605 of a kind used in apparel as furnishing fabrics of a similar purposes, not elsewhere specified or included	5809
9		Textiles fabrics coated with gum or amylose substances, of a kind used for Tracing cloth; Prepared painting canvas ; Buckram and similar stiffened textile fabrics of a kind used for hat foundations	5901
10		Tyre cord fabric of high tenacity yarn or other polymers, polyesters or viscose rayon	5902

	11		Textile wall coverings	5905
	12		Rubberised textile fabrics, other than tyre cord fabrics of high tenacity yarn or nylon or other polyamides polyesters or viscose rayon	5906
	13		Textile fabrics, otherwise impregnated, coated or covered; painted canvas being the atrical scenery, studio back-cloths or the like	5907
	14		Knitted or chrocheted fabrics	
		a	Pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or chrocheted	6001
		b	Knitted or chrocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elasto meric yarn of rubber thread, other than those of HSN heading No. 6001	6002
		c	knitted of chrocheted fabrics of a width not exceeding 30 cm, other than those of HSN heading Nos. 6001 or 6002	6003
		d	knitted of chrocheted fabrics of a width exceeding 30cm, containing by weight 5% or more of elasto meric yarn or rubber thread, other than those of HSN heading No. 6001	6004
		e	Wrap knitt fabrics (including those made on gallon knitting machines), other than those of HSN heading Nos. 6001 to 6004	6005
		f	Other knitted or chrocheted fabrics	6006
52			Omitted	
53			Toddy, Neera	2206.00.00
54			Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised and water sold in sealed container	2201.90.90

55			Products notified by the Khadi and Village Industries Commission, at the point of sale by the manufacturing units approved by the Kerala Khadi and village industries Board	
	1		Fireworks and agarbathies	***
	2		Handmade soaps	***
	3		Tanned hides and skins and ancillary industries connected with the same	***
	4		Handmade leather goods	***
	5		Handmade paper	***
	6		Cane gur and khandasari	***
	7		Manure and methane gas from cow dung and other waste products	***
	8		Lime products	***
	9		Shellac	***
	10		Vegetable and fruit products	***
	11		Bamboo and cane goods	***
	12		Products of blacksmithy other than furniture	***
	13		Carpentry other than manufacture of furniture	***
	14		Fibre products other than coir	***
	15		Household utensils in aluminium	***
	16		Maize and ragi products	***
	17		Dipped rubber latex products such as rubber band, surgical gloves and balloons	***
	18		Palm products	***
	19		Pottery	***
20		Honey	***	

	21		Ghani oil	** *
56			Products manufactured and sold by Kudumbasree units under brand name as notified by Government from time to time.	** *
57			Goods taken under Customs bond for re-export after manufacturing or otherwise	** *
58			Minor forest produce collected from Tribals by the Kerala State Scheduled Castes / Scheduled Tribes Development Co-operative Federation Limited	** *
59			Products of Rehabilitation Centre under the Institute of Mental Health and Neuro Sciences (I.M.H.A.N.S) Kozhikode at the Point of sale by	** *