

THE FIRST SCHEDULE
(See section 6)
List of Exempted Commodities

Sr. No.	COMMODITY
1.	Agricultural implements manually operated or animal driven.
2.	Aids and implements used by handicapped persons.
3.	Aquatic feed, poultry feed and cattle feed including grass, hay and straw.
4.	Betel leaves
5.	Books, Periodicals, Newspapers and Maps
6.	Charakha, Ambar Charakha, handlooms and handloom fabrics and Gandhi Topi.
7.	Charcoal
8.	Coarse grains other than paddy, rice and wheat
9.	Condoms and Contraceptives
10.	Cotton and silk yarn in hank.
11.	Curd, Lussi, butter milk and separated milk.
12.	Earthen pot
13.	Electricity energy
14.	Firewood
15.	Fishnet and fishnet fabrics
16.	Fresh milk and pasteurized milk
17.	Fresh plants, saplings and fresh flowers
18.	Fresh vegetables and fruits.
19.	Garlic and ginger
20.	Bangles made of shell, glass, lac or plastic
21.	Human blood and blood plasma
22.	Indigenous handmade musical instruments
23.	<i>Kumkum, bindi alta and sindur</i>
24.	Meat, fish, prawn and other aquatic products when not cured or frozen; poultry, eggs and livestock and animal hair.
25.	National Flag.
26.	Organic manure
27.	Non-judicial stamp paper sold by Government Treasuries; postal items like envelope, post card etc. sold by Government; rupee note, when sold to the Reserve Bank of India and cheques, loose in book form.
28.	Raw wool.
29.	Semen including frozen semen.
30.	Silk worm laying, cocoon and raw silk.
31.	Slate and slate pencils
32.	Tender green coconut.
33.	Toddy, Neera and Arak.
34.	Bread (branded and unbranded)
35.	Common Salt (Processed or unprocessed).
36.	Water other than (i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized water, and i) water sold in sealed container.

37.	Compressed Natural Gas
38.	Rakhi
39.	Hand made safety matches
40.	Idols made of clay
41.	Clay lamps
42.	Murmuralu, pelalu, autukulu, puffed rice commonly known as muri, chira, murki etc, poha, murmura and lai
43.	Muddhas made of sarkands, phool buhari/jharoo.
44.	Coconut in shell and separated kernel of coconut
45.	Religious pictures not for use as calendars
46.	Paddy, rice wheat and pulses
47.	Khandsari including sugar but not including imported sugar in all forms
48.	Textiles but not including imported varieties of textiles.
49.	Tobacco excluding gutkha and imported varieties of tobacco
50.	Atta, maida, besan and suji
51.	Rassi ban and newas
52.	Mid day meal supplied by agencies approved by the Govt. and local bodies to schools run by GNCTD or local bodies.