

THE THIRD SCHEDULE
(See section 4)

List of Goods Taxed at 4%

Sr. No.	COMMODITY
1.	Agricultural implements not operated manually or not driven by animal
2.	All equipments for communications such as, Private Branch Exchange (PBX) and Electronic Private Automatic Branch Exchange (EPABX) etc.
3.	All intangible goods like copyright, patent, rep license, goodwill etc.
4.	All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing, earthen tiles.
5.	All types of yarn other than cotton and silk yarn in hank and sewing thread.
6.	Aluminium utensils and enameled utensils.
7.	Areca nut powder and betel nut
8.	Bamboo
9.	Bearings
10.	Beedi leaves
11.	Beltings
12.	Bicycles, tricycles, cycle rickshaws and parts
13.	Bitumen
14.	Bone meal
15.	
16.	Drugs and medicines including bulk drugs
17.	Castings
18.	Centrifugal, monobloc and submersible pumps and parts thereof
19.	Coffee beans and seeds, cocoa pod, green tea leaf and chicory
20.	Chemical fertilizers, pesticides, weedicides and insecticides
21.	Coir and coir products excluding coir mattresses
22.	Cotton and cotton waste
23.	Crucibles
24.	Declared goods as specified in section 14 of the Central Sales Tax Act but not including cereals, pulses, sugar and tobacco
25.	Edible oils, oil cake and de-oiled cake
26.	Electrodes
27.	Exercise book, graph book and laboratory note book
28.	Ferrous and non-ferrous metals and alloys; non-metals such as aluminium, copper, zinc and extrusions of those
29.	Fibers of all types and fiber waste
30.	Flour etc.
31.	Fried grams
32.	Gur, jaggery, and edible variety of rub gur
33.	Hand pumps and spare parts
34.	Medicinal Herbs including lamla, harrad, bahera, sikakai, katha, supari, rattanjot and khusk pudina, bark, dry plant, dry root commonly known as jari booti and dry powder.
35.	Hose pipes
36.	Hosiery goods
37.	Husk and bran of cereals

38.	Ice
39.	Incense sticks commonly known as, agarbatti, dhupkathi or dhupbati
40.	Industrial cables (High voltage cables, ELPE Cables, jelly filled cables, optical fibres)
41.	IT products including computers, telephone and parts thereof, teleprinter and wireless equipment and parts thereof cellular phones and accessories
41A	IT products notified by the Ministry of IT as specified below: (i) Word processing machines, Electronic typewriters (ii) Microphones, multimedia speakers, headphones etc. (iii) Telephone answering machines (iv) Parts of Telephone Answering Machine (v) Prepared unrecorded media for sound recording (vi) IT software or any media (vii) Transmission apparatus other than apparatus for radio or T.V. broadcasting. (viii) Radio communication receivers, Radio Pagers (ix) Aerials, antennas and parts (x) LCD panels, LED panels and parts (xi) Electrical capacitors, fixed, variable and parts (xii) Electronic calculators (xiii) Electrical resistors (xiv) Printed Circuits (xv) Switches, Connectors, Relays for up to 5 amps (xvi) DATA/Graphic Display tubes other than Picture tubes and Parts (xvii) Diodes, transistors & similar semi-conductor devices (xviii) Electronic Integrated Circuits and Micro-assemblies (xix) Signal Generators and parts (xx) Optical fibre cables (xxi) Optical fibre and optical fibre bundles, cables (xxii) Liquid Crystal devices, flat panel display devices and parts (xxiii) Computers systems and peripherals, Electronic diaries (xxiv) Cathode ray oscilloscopes, Spectrum analysers, Signal analysers. (xxv) Parts and Accessories of HSN 84.69, 84.70 & 84.71 (xxvi) DC Nucritirism Steoer nitirs if 37.5 watts. (xxvii) Parts of HSN 85.01 (xxviii) Uninterrupted power supply (xxix) Permanent Magnets and articles (xxx) Electrical apparatus for line telephony or line telegraphy
42.	Kerosene oil sold through PDS
43.	Leaf plates and cups
44.	
45.	Newars
46.	Napa Slabs (Rough flooring stones)
47.	Ores and minerals
48.	
49.	Paper and newsprint
50.	Pipes of all varieties including GI pipes, CI pipes, ductile pipes and PVC pipes
51.	Hawai Chappal and plastic footwear
52.	Printed material including diary, calendar etc.

53.	Printing ink excluding toner and cartridges
54.	
55.	Pulp of bamboo, wood and paper
56.	Rail coaches engines and wagons
57.	Readymade garments
58.	Renewable energy devices and spare parts
59.	Safety matches other than hand made safety matches
60.	Seeds
61.	Sewing machines
62.	Ship and other water vessels
63.	Silk fabrics
64.	Skimmed milk powder
65.	Solvent oils other than organic solvent oil
66.	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies
67.	Sports goods excluding apparels and footwear
68.	Starch
69.	
70.	Tamarind
71.	Tractors, threshers, harvesters and attachments and parts thereof
72.	Transmission towers
73.	Umbrella except garden umbrella
74.	Vanaspati (Hydrogenated vegetable oil)
75.	Vegetable oil including gingili oil and bran oil
76.	Writing instruments
77.	Processed meat, Poultry, fish and processed or preserved vegetables and fruits
78.	Knitting wool
79.	Tea
80.	Embroidry and zari items.
81.	<p>Kirana items</p> <ul style="list-style-type: none"> (i) ararote (ii) singhara (iii) kuttu & their atta (iv) kala namak (v) sendha namak (vi) heeng (vii) aam papar (viii) mushrum (ix) khumba and guchchi (x) gola (xi) goley ka burada (xii) seik narial (xiii) til (xiv) rai (xv) prosdana (xvi) magaj of all kind (xvii) mungafall dana (xviii) sabu dana (xix) roli

	(xx) mehandi patti (xxi) pisimehendi (xxii) kesar
82.	School bags with maximum retail price upto Rs. 300/-
83.	Plastic granules