

NOTIFICATIONS

AMENDMENT TO THE ACT

1. **Andhra Pradesh Value Added Tax Act, 2005 (Act No. 5 of 2005) – Implementation date – Notification – Issued.**

G.O.Ms. No. 386 Revenue (CT-II) Department dt. 30-03-2005

NOTIFICATION

In exercise of the powers conferred by sub-section (3)(b) of section 1 of the Andhra Pradesh Value Added Tax Act, 2005 (Act No. 5 of 2005), the Governor of Andhra Pradesh hereby appoints 1st April, 2005 as the date on which the provisions of Andhra Pradesh Value Added Tax Act, 2005, shall come into force except the provisions mentioned in sub-section (3) (a) of section 1 of the said Act.

ANDHRA PRADESH VALUE ADDED TAX (AMENDMENT) ACT, 2005

[Act No. 23 of 2005]

An Act to Amend the Andhra Pradesh Value Added Tax Act, 2005.

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Fifty-sixth year of the Republic of India, as follows :—

1. **Short title, extent and commencement.**— (1) This Act may be called the Andhra Pradesh Value Added Tax (Amendment) Act, 2005.
 - (2) It extends to the whole of the State of Andhra Pradesh.
 - (3) (a) Sections 2, 3 and 4 shall be deemed to have come into force with effect on and from 29th August, 2005;
 - (b) Sub-section (1) and clauses (i), (ii), (v), (vi), (viii), (x), (xi), (xii), (xiii), (xiv), (xv) of sub-section (3) of section 5 shall be deemed to

have come into force with effect on and from the 18th August, 2005;

- (c) sub-section (2) and clauses (iii), (iv), (vii), (ix) and (xvi) of sub-section (3) of section 5 shall be deemed to have come into force with effect on and from the 1st September, 2005;
- (d) clauses (i) and (ii) of sub-section (4) of section 5 shall be deemed to have come into force with effect on and from the 20th June, 2005; and
- (e) clause (iii) of sub-section (4) of section 5 shall be deemed to have come into force with effect on and from the 28th July, 2005.

2. Amendment of section 2.— In the Andhra Pradesh Value Added Tax Act, 2005 (Act 5 of 2005) (herein after referred to as the principal Act), in **section 2**, in **sub-section (14)**, for the words “**Sales Tax Levy Validation Act 1956**”, the words “**Central Sales Tax Act, 1956**” shall be **substituted**.

3. In **section 4** of the principal Act, in **sub-section (7)**,—

- (i) in **clause (c)**, the words “**of fifty percent (50%)**” shall be **omitted**;
- (ii) **after clause (d)**, a new clause shall be **inserted** namely,—

“(e) any dealer having opted for composition under clauses (b), (c) and (d), purchases or receives any goods from outside the State or India or from any dealer other than a Value Added Tax dealer in the State and uses such goods in the execution of the works contracts, such dealer shall pay tax on such goods at the rates applicable to them under the Act and the value of such goods shall be excluded for the purpose of computation of turnover on which tax by way of composition at the rate of four percent (4%) is payable”;

- (iii) the **existing clause (e)** shall be **renumbered** as **clause (f)**;

(iv) **after the proviso in clause (f)** as so **renumbered**, the **following proviso** shall be **added** namely,—

“Provided further that no tax shall be payable under this sub-section on the turnover relating to the consideration received as a sub-contractor if the main contractor opted to pay tax by way of composition subject to the condition that the sub-contractor shall pay tax in respect of any goods purchased or received from outside the State or India or from any person

other than a Value Added Tax dealer in the State on the value of such goods at the rates applicable to them under the Act.”;

4. In section 22 of the Principal Act,—

(1) In sub-section (4), for the words “for a Company”; and “at the rate of 2%”, the words “for Central Government or a Company”; and “at the rate of four percent (4%)” shall respectively be substituted.

(2) In sub-section (5), the words “the provision of sub-section (4) of” shall be omitted.

(3) After sub-section (6), the following new sub-section shall be added, namely,—

“(7) Any person required to deduct tax at source under sub-sections (3) and (4) fails to deduct or to remit such tax shall be liable to pay interest at the rate of twelve percent (12%) per annum for the delayed period.”

5. In the Principal Act,—

(1) In Schedule-I,—

(i) In the entry against Serial No. 1 the words “including hand operated sprayers and dusters”, shall be added at the end.

(ii) In the entry against Serial No. 5, the words “including maps, charts, globes and atlases” shall be added at the end.

(iii) After Serial No. 47, but before explanation, the following New Serial and the entry relating thereto shall be added, namely,—

“48. Rakhi.”

(2) In Schedule III, for Serial No. 2 and the entry relating thereto, the following shall be substituted namely,—

“2. Articles and Jewellery made of bullion or specie or any other precious metals and Jewellery embedded with precious stones and semi-precious stones”.

(3) In Schedule IV,

(i) For Serial No. 7, and the entry relating thereto, the following shall be substituted, namely,—

“7. All utensils including pressure cookers and pans excepting utensils made of precious metals”;

(ii) For **Serial No. 17**, and the entry relating thereto, the following shall be **substituted**, namely,—

“17. Electric Motors and Oil Engines upto a capacity of 10 HP, Centrifugal, Monobloc and submersible pumpsets Starters of electric motors and pumpsets, parts and accessories thereof”;

(iii) In the entry against **Serial No. 19**, for the words “**Chemical fertilisers**”, the words “**Chemical fertilisers, Bio-fertili-sers**” shall be **substituted**;

(iv) In the entry against **Serial No. 20**, the words “**including drip and sprinkle irrigation systems but excluding mosquito repellants in any form**” shall be **added at the end**;

(v) In the entry against **Serial No. 28**, for the words “**and Ravva**”, the words “**Ravva, Vermicelli and Semiya**,” shall be **substituted**;

(vi) In the entry against **Serial No. 33**, the words “**and fittings thereof**,” shall be **added** at the end;

(vii) For **Serial No. 39**, and the entries relating thereto, the following shall be **substituted**, namely,—

“39. IT Products, that is to say,—

- (1) Word Processing Machines and Electronic Typewriters;
- (2) Electronic Calculators;
- (3) Computer Systems and Peripherals, Electronic Diaries;
- (4) Parts and Accessories of Items (1) (2) and (3) above;
- (5) DC Micromotors / Stepper motors of an output not exceeding 37.5 Watts;
- (6) Parts of Items (5) above;
- (7) Uninterrupted Power Supplies (UPS) and their parts;
- (8) Permanent magnets and articles intended to become permanent magnets (Ferrites);
- (9) Electrical Apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carries current line systems or for digital line systems; videophones;

- (10) Microphones, Multimedia Speakers, Headphones, Ear-phones and Combined Microphone / Speaker Sets and their parts;
- (11) Telephone answering machines;
- (12) Parts of Telephone answering machines;
- (13) Prepared unrecorded media for sound recording or similar recording of other phenomena, Video and Audio CDs, Cassettes and DVDs (recorded and unrecorded).
- (14) IT Software on any media;
- (15) Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras;
- (16) Radio communication receivers, Radio pagers;
 - (i) Aerials, antennas and their parts;
 - (ii) Parts of Items (15) and (16) above.
- (17) LCD Panels, LED Panels and parts thereof;
- (18) Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof;
- (19) Electrical resistors (including rheo-stats and potentiometers), other than heating resistors;
- (20) Printed circuits;
- (21) Switches, Connectors and Relays for upto 5 AMPS at voltage not exceeding 250 Volts, Electronic fuses;
- (22) Data / Graphic Display tubes, other than TV Picture tubes and parts thereof;
- (23) Diodes, transistors and similar semi-conductor devices, Photosensitive semi-conductors devices; including photovoltaic cells whether or not assembled in modules or made up into panels, Light emitting diodes, Mounted piezo-electric crystals;
- (24) Electronic Integrated Circuits and micro assemblies;
- (25) Signal generators and part thereof;

- (26) Optical fibre cables;
- (27) Optical fibre and optical fibre bundles and cables;
- (28) Liquid Crystal Devices, Flat Panel display devices and parts thereof;
- (29) Cathode ray oscilloscopes, Spectrum Analysers, Cross-talk meters, Grain measuring instruments, Distortion factor meters, Psophometers, Network and Logic analyzer and Signal analyzer.

(viii) For **Serial No. 45**, and the entries relating thereto, the following shall be **substituted**, namely, —

“45. Pipes of all varieties including G1, C1, PVC, Ductile, RCC & PCC pipes, their fittings thereof and Cement Poles;”

(ix) In the entry against **Serial No. 46**, the words “**and Hawaii Chappals;**” shall be **added; at the end;**

(x) For **Serial No. 52**, and the entry relating thereto, the following shall be **substituted**, namely, —

“52. Ready made garments, bed sheets, pillow covers, towels, blankets, traveling rugs, curtains, crochet laces, zari, embroidery articles and all other made ups;”

(xi) For **Serial No. 63**, and the entry relating thereto, the following shall be **substituted**, namely, —

“63. Tractors and Threshers, Harvesters, Tractor Trailers, Tyres, Tubes attachments and parts thereof;”

(xii) For **Serial No. 68**, and the entry relating thereto, the following shall be **substituted**, namely, —

“68. Writing instruments, writing ink, Geometry Boxes, Colour Boxes, Pencil Sharpeners and Erasers;”

(xiii) For **Serial No. 88**, and the entry relating thereto, the following shall be **substituted**, namely, —

“88. Drugs and medicines whether patent or proprietary, as defined in clauses (i), (ii) and (iii) of section 3 (b) of Drugs and Cosmetics Act, 1940 (Central Act 23 of 1940), and hypodermic syringes, hypodermic needles, perfusion sets, urine bags, catguts, sutures,

surgical cotton, dressings, plasters, catheters, cannulae, bandages and similar articles, but not including, —

- (a) Medicated goods;
 - (b) Products capable of being used as cosmetics and toilet preparations including Tooth Pastes, Tooth powders, cosmetics, Toilet articles and soaps;
 - (c) Mosquito Repellants in any form;
 - (d) Surgical equipment, medical devices and implants”;
- (xiv) In the entry against **Serial No. 89**, for the words “**including poultry Feed Supplements**”, the words “**and Feed Supplements;**” shall be **substituted**;
- (xv) **After Serial No. 90**, the following shall be **added at the end**, namely, —
- “91. Khandasari Sugar.
 - 92. River Sand and grit and stone chips.
 - 93. Extra Neutral Alcohol (ENA) and rectified spirit.
 - 94. Kerosene stove, kerosene lamp, petromax lamp hurrican lamp, glass chimney and parts and accessories thereof.
 - 95. Bio-diesel manufactured using non-edible vegetable oils such as Jatropha, Pongamia, Rice bran, Neem, Cotton seed, Rubber seed”;
- (xvi) **After Serial No. 95**, the following **Serial No.** and the entries relating thereto shall be **added** namely, —
- “96. Artificial and rolled gold jewellery, imitation and costume jewellery”.
- (4) **In Schedule VI**, —
- (i) For **Item No. 1** and the entries relating thereto, the following shall be **substituted** namely, —
 - (ii) In the **column** of “**rate of tax**” for the entries against **Items Nos. 2, 3, 4 and 5** for the numbers “**32.55%; 32.55%, 32.55% and 21.33%**”, the numbers “**34%, 34%; 34% and 23%**” shall respectively be **substituted**.

- (iii) **After Explanation III**, the following explanation shall be **inserted**, namely,—

“Explanation III-A.— The amendment issued to Item 1 in the notification issued in G.O.Ms.No. 1229, Revenue (CT.II) Department, dated 20-06-2005, shall be deemed to have come into force w.e.f. 01-04-2005 in so far as it relates to the stocks of liquor costing more than Rs. 700 per case held by M/s Andhra Pradesh Beverages Corporation Limited, as on 01-04-2005, and sold thereafter with old MRP stickers and at the old billing rates as per the orders issued by the Government in G.O. Rt. No. 399, Revenue (Excise - II) Department, dt. 31-03-2005.

6. The Andhra Pradesh Value Added Tax (Amendment) Ordinance, 2005 (Repeal of Ordinance 20 of 2005) is hereby repealed.

A.P. VALUE ADDED TAX (AMENDMENT) ACT, 2006

[ACT No. 10 of 2006]

An Act further to Amend the Andhra Pradesh Value Added Tax Act, 2005.

Be it enacted by the Legislative Assembly of the State of the Andhra Pradesh in the Fifty-sixth year of the Republic of India, as follows :—

- 1. Short title, extent and commencement.**— (1) This Act may be called the Andhra Pradesh Value Added Tax (Amendment) Act, 2006.
- (2) It extends to the whole of the State of Andhra Pradesh.
- (3) (a) Sections 2 and 5 shall be deemed to have come into force with effect on and from the 24th November, 2005;
- (b) Sections 3 and 4 shall be deemed to have come into force with effect on and from the 1st December, 2005;
- (c) Section 6 shall come into force on such date as the Government may, by notification, appoint.

2. Amendment of section 4.— In the Andhra Pradesh Value Added Tax Act, 2005 (Act 5 of 2005) (hereinafter referred to as the principal Act) in section 4, for sub-section (9), the following shall be **substituted** namely,—

“(9) notwithstanding anything contained in the Act, every dealer running any restaurant, eating house, catering establishment, hotel, coffee shop, sweet shop or any establishment by whatever name called and any club, who supplies by way of or as part of any services or in any other manner whatsoever of goods being food or any other article for human consumption or drink shall pay tax at the rate of twelve and half percent (12.5%) on sixty percent (60%) of the taxable turnover, if the taxable turnover in a period of preceding twelve months exceeds Rs. 5,00,000/- (Rupees five lakhs) or in the preceding three months exceeds Rs. 1,25,000/- (Rupees one lakh twenty five thousand)”.

3. Amendment of section 13.— In **section 13** of the principal Act, in **sub-section (5), clause (f)** shall be **omitted**.

4. Amendment of section 17.— In **section 17** of the principal Act, in **sub-section (5)**, after **clause (g)** the following clause shall be added namely,—

“(h) every dealer liable to pay tax under sub-section (9) of section 4 of the Act”

5. Amendment of section 22.— In section 22 of the principal Act, in sub-section (4), for the words “a VAT dealer”, the words “a dealer” shall be **substituted**.

6. Amendment of Schedules.— In the principal Act,—

(1) In **Schedule - I**,—

(i) for **Serial No. 20**, and the entry relating thereto, the following shall be **substituted** namely,—

“20. Bangles made of shells, glass, Lac or any other material other than those made of precious metals”;

(ii) after **Serial No. 48**, but before Explanation, the following new Serial No. and the entry relating thereto shall be **added** namely,—

“49. Made ups and garments made of Khadi cloth”

(2) In **Schedule III**, for serial number I and the entry relating thereto, the following shall be **substituted** namely,—

“1. Bullion, Specie, Platinum and other precious metals”

(3) In Schedule-IV,—

(i) after Serial number 96, the following new serial numbers and the entries relating thereto shall be added at the end, namely,—

“97. LPG/CNG conversion kits

98. Pre-stressed Railway Concrete Sleepers”

7. **Repeal of Ordinance 24 of 2005.**— The Andhra Pradesh Value Added Tax (Second Amendment) Ordinance, 2005 is hereby repealed.

2. Andhra Pradesh Value Added Tax Rules, 2005- Certain amendment to the Schedules appended to the Act vide APVAT (Amendment) Act, 2006-Date of commencement-Notification-Issued.

G.O.Ms.No.44 Revenue (CT-II) Department dt. 16th January, 2006

NOTIFICATION

In exercise of the powers conferred by sub-section (3) (C) of Section 1 of the Andhra Pradesh Value Added Tax (Amendment) Act, 2006,(Act No.10 of 2006), the Government of Andhra Pradesh hereby order that Section 6 of the said Act(Act No. 10 of 2006) shall be deemed to have come into force w.e.f. 01-12-2005.

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AMENDMENT TO THE SCHEDULES

1. Amendment to the sixth schedule to the Andhra Pradesh Value Added Tax Act, 2005.

G.O.Ms.No. 1229, Revenue (CT-II), Department, dated 20-06-2005.

In exercise of the power conferred by section 79(1) of the Andhra Pradesh Value Added Tax Act, 2005 (Act No. 5 of 2005), the Governor of Andhra Pradesh hereby makes the following amendments to the sixth schedule to the said Act :—

AMENDMENTS

(1) For the **entry (1)** of **Schedule VI** under the APVAT Act, 2005, the **following entry** shall be **substituted** namely :

Sl. No	Description of Goods	Point of Levy	Rate of Tax
1	All liquors, bottled and packed as per the provisions of the A.P. Excise Act, 1968 (including imported liquor) but excluding toddy and arrack :	At the point of first sale in the State	70%

(2) In **column No. 4** of the table prescribing the rate of tax under **Schedule VI** of APVAT Act, 2005, in respect of the **following entries**, the **following rates** of tax shall be **substituted**.

Sl. No	Description of Goods	Point of Levy	Rate of Tax
1	Period	At the point of first sale in the State	34%
2	Aviation Motor Spirit and any other Motor Spirit	At the point of first sale in the State	34%
3	Aviation Turbine Fuel	At the point of first sale in the State	34%
4	Diesel Oil	At the point of first sale in the State	23%

The notification shall come into force with immediate effect.

[Published in the A.P. Gazette Part I, Extra-ordinary No. 435,
dt. 22-06-2005]

2. G.O.Ms.No. 1453, Revenue (CT-II), Dept., dated 26-07-2005.

In exercise of the powers conferred by section 79(1) of the Andhra Pradesh Value Added Tax Act, 2005 (Act No. 5 of 2005), the Governor of Andhra Pradesh hereby directs that the notification issued in G.O.Ms.No. 1229, Revenue (CT-II) Department, dated 20-06-2005, in so far as it relates to entry (1) of the Schedule-VI shall be deemed to have come into force w.e.f. 01-04-2005, in respect of the stocks of liquor costing more than Rs. 700 per case held by M/s. Andhra Pradesh Beverages Corporation Limited, as on 01-04-2005, and sold thereafter with old MRP stickers and at the old billing rates as per the orders issued by the Government in G.O.Rt. No. 399, Revenue (Excise-II) Department, dt. 31-03-2005.

[Published in the A.P. Gazette Part I, Extra-ordinary No. 552,
dt. 28-07-2005]

3. Certain Amendments to the Schedules Appended to the Andhra Pradesh Value Added Tax Act, 2005

G.O.Ms. No. 1564, Revenue (CT. II), 17th August, 2005

1. In exercise of the powers conferred by sub-section (1) of section 79 of the Andhra Pradesh Value Added Tax Act, 2005 (Act No. 5 of 2005), the Government of Andhra Pradesh hereby makes the following amendments to the Schedules appended to the said Act.

The amendments hereby made shall come into force with effect from the date of publication of the notification in the Andhra Pradesh Gazette.

AMENDMENTS

I. In Schedule I,—

(1) For entries against **Sl. No. 1**, the following shall be **substituted**, namely,—

“1. Agricultural implements manually operated or animal driven including **hand operated sprayers and dusters.**”

(2) For entries against **Sl. No. 5**, the following shall be **substituted**, namely, —

“5. Books, periodicals, journals including **maps, charts, globes and atlases.**”

(3) After entry 47, the following shall be **added**, namely, —

“48. **Rakhi.**”

II. In **Schedule IV.**

(1) For entries against **Sl. No. 7**, the following shall be **substituted**, namely, —

“7. **All utensils** including pressure cookers and pans excepting utensils made of precious metals.”

(2) For entries against **Sl. No. 17**, the following shall be **substituted**, namely, —

“17. Centrifugal, monobloc and submersible pump sets, **electric motors and oil engines upto a capacity of 10 HP including their starters** and parts and accessories thereof.”

(3) For entries against **Sl. No. 28**, the following shall be **substituted**, namely, —

“28. Flour, Atta, Maida, Suji, Besan, Ravva, **Vermicelli and semiya.**”

(4) For entries against **Sl. No. 33**, the following shall be **substituted**, namely, —

“33. Hose Pipes and **fittings thereof.**”

(5) For entries against **Sl. No. 45**, the following shall be **substituted**, namely, —

“45. Pipes of all varieties including G1, C1, PVC, Ductile, **RCC & PCC pipes, their fittings thereof and Cement Poles.**”

(6) For entries against **Sl. No. 52**, the following shall be **substituted**, namely, —

“52. Readymade garments, **bed sheets, phillow covers, towels, blankets, travelling rugs, curtains, crochet laces, zari, embroidery articles and all other made ups.**”

(7) For entries against **Sl. No. 63**, the following shall be **substituted**, namely, —

“63. Tractors and Threshers, Harvesters, **Tractor Trailers, Tyres and Tubes of Tractors** and attachments and parts thereof.”

(8) For entries against **Sl. No. 68**, the following shall be **substituted**, namely, —

“68. Writing instruments, **writing ink, Geometry Boxes, Colour Boxes, Pencil Sharpners and Erasers.**”

(9) For entries against **Sl. No. 88**, the following shall be **substituted**, namely, —

“88. Drugs and medicines whether patent or proprietary, as defined in clauses (i), (ii) and (iii) of section 3(b) of Drugs and Cosmetics Act, 1940 (Central Act 23 of 1940), **including hypodermic syringes, hypodermic needles, catguts, sutures, surgical cotton, dressings, plasters, catheters, cannula, bandages and similar articles,—**

but not including—

- (a) Medicated goods.
- (b) Products capable of being used as cosmetics and toilet preparations including Tooth Pastes, Tooth powders, cosmetics, Toilet articles and soaps.
- (c) Mosquito Repellants in any form.
- (d) Surgical equipment, medical devices and implants.”

(10) For entries against **Sl. No. 89**, the following shall be **substituted**, namely, —

“89. Veterinary Medicines and **Feed Supplements.**”

(11) After **Sl. No. 90**, the **following** shall be **added**, namely,—

“91. Khandasari Sugar.

92. River Sand and grit and stone chips.

93. Extra Neutral Alcohol (ENA) and rectified spirit.

94. Kerosene stove, kerosene lamp, petromax lamp and glass chimney.

95. Bio-diesel manufactured using non-edible vegetable oils such as Jatropha, Pongamia, Rice bran, Neem, Cotton seed, Rubber seed."

[Published in the A.P. Gazette Extra-ordinary Part I, No. 614, dt. 18-08-2005].

4. Certain Amendments to the Schedules Appended to the Andhra Pradesh Value Added Tax Act, 2005

G.O.Ms. No. 1596, Revenue (CT. II), 27th August, 2005

In exercise of the powers conferred by section 79 (1) of the Andhra Pradesh Value Added Tax Act, 2005 (Act No. 5 of 2005), the Government of Andhra Pradesh hereby makes the following amendments to the Schedules to the said Act :

- I. (1) For **entry 2 of Schedule - III**, the **following entry shall be substituted**, namely,—

Articles and jewellery made of bullion or specie or any other precious metals and jewellery embedded with precious stones and semi-precious stones".

- II. (1) For **entry 19 of Schedule - IV**, the following entry shall be **substituted**, namely,—

"Chemical fertilizers, Bio-fertilizers and Bone Meal including mixtures or Nutrient elements such as Iron, Zinc, Copper and Biological derivatives such as Enzymes, Co-enzymes and Aucines".

- (2) For **entry 20 of Schedule - IV**, the following entry shall be **substituted**, namely,—

"Pesticides, insecticides, fungicides, herbicides, weedicides and other plant protection equipment and accessories thereof including drip and sprinkler irrigation systems but excluding mosquito repellants in any form".

- (3) For **entry 39 of Schedule - IV**, the following entry shall be **substituted**, namely,—

IT Products, that is to say,—

- (1) Word Processing Machines and Electronic Typewriters

- (2) Electronic Calculators
- (3) Computer Systems and Peripherals, Electronic Diaries
- (4) Parts and Accessories of HSN 8469, 8470 and 8471 for items listed above
- (5) DC Micromotors / Stepper motors of an output not exceeding 37.5 Watts
- (6) Parts of HSN 8501 for items listed above
- (7) Uninterrupted Power Supplies (UPS) and their parts
- (8) Permanent Magnets and articles intended to become permanent magnets (Ferrites)
- (9) Electrical Apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carries-current line systems or for digital line systems; videophones.
- (10) Microphones, Multimedia Speakers, Headphones, Earphones and Combined Microphone / Speaker Sets and their parts
- (11) Telephone answering machines
- (12) Parts of Telephone answering machines
- (13) Prepared unrecorded media for sound recording or similar recording of other phenomena, Video and Audio CDs, Cassettes and DVDs (recorded and unrecorded).
- (14) IT software on any media
- (15) Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras
- (16) Radio communication receivers, Radio pagers
 - (i) Aerials, antennas and their parts
 - (ii) Parts of HSN 8525 and 8527 listed above
- (17) LCD Panels, LED Panels and parts thereof
- (18) Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof

- (19) Electrical resistors (including rheostats and potentiometers), other than heating resistors
- (20) Printed circuits
- (21) Switches, Connectors and Relays for upto 5 AMPS at voltage not exceeding 250 Volts. Electronic fuses
- (22) Data / Graphic Display tubes, other than TV Picture tubes and parts thereof
- (23) Diodes, transistors and similar semi-conductor devices;
Photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels;
Light emitting diodes; Mounted piezo-electric crystals
- (24) Electronic Integrated Circuits and Micro-assemblies
- (25) Signal generators and parts thereof
- (26) Optical fibre cables
- (27) Optical fibre and optical fibre bundles and cables
- (28) Liquid Crystal Devices, Flat Panel display devices and parts thereof
- (29) Cathode ray oscilloscopes, Spectrum Analysers, Cross-talk meters, Grain measuring instruments, Distortion factor meters, Psophometers, Network & Logic analyser and Signal analyser

(4) For **entry 46 of Schedule - IV**, the following entry shall be **substituted**. "Plastic footwear and Hawaii chappals".

(5) **After entry 95 of Schedule - IV**, the following entry shall be **inserted**;

"96. Artificial and rolled gold jewellery, imitation and costume jewellery."

The above notification shall come into force on and with effect from 01-09-2005.

[Published in the A.P. Gazette Extra-ordinary Part I, No. 646, dt. 30-08-2005].

5. Andhra Pradesh Value Added Tax Act, 2005 – Certain amendments to the schedules appended to the Act – Notification – Orders – Issued.

G.O.Ms. No. 328, Revenue (CT-II) Department dt. 16-03-2006

Ref. :— (1) G.O.Ms. No. 394, Rev. (CT-II) Dept., dt. 31-03-2005.

(2) From the Commissioner of Commercial Taxes,
Andhra Pradesh, Hyderabad, Lr. No. AIII (1) / 389 / 2005,
dt. 07-12-2005.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 79 of the Andhra Pradesh Value Added Tax Act, 2005 (Act No. 5 of 2005) the Government of Andhra Pradesh hereby makes the following amendment to the Schedule – IV appended to the said Act.

The amendment hereby made shall be deemed to have come into force with effect from 01-12-2005.

AMENDMENT

In the said Act, in **Schedule – IV**, after **entry 98**, the following entry shall be **added**, namely :—

“99. All Handicrafts”

6. Certain

G.O.Ms. No. 502, Revenue (CT. II), 1st May, 2006

AMENDMENT

In the said Act, in **Schedule – IV**, after **entry 99**, the following entry shall be **added**, namely :—

¹[100. Industrial inputs that is to say,—

Sl. No.	Heading No.	Sub-Heading	Description of goods
(1)	(2)	(3)	(4)
1	1501 to 1505		Animal (including fish) fats and oils, crude, refined or purified.
2	1506		Other animal fats and oils and their fractions whether or not refined, but not chemically modified.
3	1521 and 1522		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes.
4	1518		Animal or vegetable fats boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified; inedible mixtures or preparations of fats and oils of this chapter.
5	1702		Liquid glucose (non medicinal), Dextrose syrup
6		2207.20	Denatured ethyl alcohol of any strength

(1)	(2)	(3)	(4)
7	2503		Sulphur,
	2511		Barytes
8	2602		Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight
9	2603		Copper ores and concentrates
10	2604		Nickel ores and concentrates
11	2605		Cobalt ores and concentrates
12	2606		Aluminium ores and concentrates
13	2607		Lead ores and concentrates
14	2608		Zinc ores and concentrates
15	2609		Tin ores and concentrates
16	2610		Chromium ores and concentrates
17	2611		Tungsten ores and concentrates
18	2612		Uranium or Thorium ores and concentrates
19	2613		Molybdenum ores and concentrates

(1)	(2)	(3)	(4)
20	2614		Titanium ores and concentrates
21	2615		Niobium, tantalum, vanadium or zirconium ores and concentrates
22	2616		Precious metals ores and concentrates
23	2617		Other ores and concentrates
24	2618		Granulated slag (slag sand) from the manufacture of iron and steel
25	2619		Ground granulated blast-furnace slag (GGBS)
26		2706.00.10	Coal tar
27		2707.10.00	Benzole
28		2707.20.00	Toluole
29		2707.30.00	Xylole
30		2707.40.00	Napthalene
31		2707.60.00	Phenol
32		2707.91.00	Creosote oils
33	2801		Fluorine, chlorine, bromine and iodine
34	2802		Sulphur, sublimed or precipitated, colloidal sulphur
35	2803		Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)

(1)	(2)	(3)	(4)
36	2804		Hydrogen, rare gases other than metals excluding oxygen (medicinal grade)
37	2805		Alkali or alkaline-earth metals, rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury
38	2806		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid
39	2807		Sulphuric acid and anhydrides thereof; Oleum
40	2808		Nitric acid; sulphonitric acids
41	2809		Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids
42	2810		Oxides of boron; boric acids
43	2812		Halides and halide oxides of non-metals
44	2813		Sulphides of non-metals; commercial phosphorus trisulphide
45	2814		Ammonia, anhydrous or in aqueous solution
46	2815		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium

(1)	(2)	(3)	(4)
47	2816		Hydroxide and peroxide of magnesium; oxides; hydroxides and peroxides of strontium or barium
48	2817		Zinc oxide, zinc peroxide
49		2818.30.00	Aluminium hydroxide
50	2819		Chromium oxides and hydroxides
51	2820		Manganese Oxides
52		2821.10	Iron oxides and hydroxides
53	2822		Cobalt oxides and hydroxides, commercial cobalt oxides
54	2823		Titanium oxide
55	2825		Hydraxine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides
56	2826		Flourides, fluorosilicates, fluoroaluminates and other complex flourine salts
57	2827		Chlorides, chloride oxides and chloride hydroxides, bromides and bromide oxides; iodides and iodide oxides
58	2828		Bleach liquor
59	2829		Chlorates and perchlorates; bromates and perbromates; iodates and periodates

(1)	(2)	(3)	(4)
60	2830		Sulphides; polysulphides
61	2831		Dithionites and sulphonylates
62	2832		Sulphites; thiosulphates
63		2833.25.00	Copper sulphate
64		2833.33.00	Basic chromium sulphate
65	2834		Nitrites; nitrates
66	2835		Phosphinates (hypophosphites), phosphonates (phosphates); phosphates and polyphosphates
67	2836		Carbonates; (percarbonates); commercial ammonium carbonates containing ammonium carbonate
68	2837		Cyanides, cyanide oxides and complex, cyanides
69	2838		Fulminates, cyanates and thiocyanates
70	2840		Borates, peroxoborates (perborates)
71	2841		Sodium bichromate
72		2841.30	Sodium dichromate
73		2841.50	Potassium dichromate
74	2844		Radioactive chemical elements and radioactive isotopes (including the fissile

(1)	(2)	(3)	(4)
75	2845		chemical elements and isotopes) and their compounds; mixtures and residues containing these products Isotopes other than those of heading No. 2844; compounds, inorganic or organic of such isotopes, whether or not chemically defined
76	2846		Compounds inorganic or organic, of rare earth metals, of yttrium or of scandium or of mixtures of these metals
77	2847		Hydrogen peroxide
78	2848		Phosphides, whether or not chemically defined, excluding ferrophosphorus
79		2849.20	Silicon carbide
80		2849.10.00	Calcium carbides
81	2850		Hydrides, nitrides, azides, cyanides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 2849
82	2902		Cyclic hydrocarbons
83	2903		Halogenated derivatives of Hydrocarbons
84	2904		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated

(1)	(2)	(3)	(4)
85	2905		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
86	2906		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
87	2907		Phenols, Phenol-Alcohols
88	2908		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols
89	2909		Ethers, ether alcohols, ether phenols, ether alcoholphenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated derivatives
90	2910		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives
91	2911		Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives

(1)	(2)	(3)	(4)
92	2912		Aldehydes whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde
93	2913		Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 2912
94		2914.11.00	Acetone
95	2915		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
96	2916		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
97	2917		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives
98	2918		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulpho-

(1)	(2)	(3)	(4)
99	2919		nated, nitrated or nitrosated derivatives Phosphoric esters and their sales, including lactophosphates; their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives
100	2920		Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives
101	2921		Amine-function compounds
102	2922		Oxygen-function amino compounds
103	2923		Quaternary ammonium salts and hydroxides, lecithins and other phosphoaminolipids
104	2924		Carboxamide function compounds; amide function compounds of carbonic acid
105	2925		Carboxamide function compound (including saoharin and its salts) and imine function compounds
106	2926		Nitrile function compounds
107	2927		Diazo, Azo or azoxy compounds

(1)	(2)	(3)	(4)
108	2928		Organic derivatives of hydrazine or of hydroxylamine
109	2930		Organo-sulphur compounds
110	2931		Other organo organic compounds
111	2932		Heterocyclic compounds with oxygen heteroatom(s) only
112	2933		Heterocyclic compounds with nitrogen heteroatom(s) only
113	2934		Nucleic acids and their salts; other heterocyclic compounds
114	2935		Sulphonamides
115	2938		Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.
116	2939		Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives
117	2942		Other organic compounds
118	3201		Tanning extracts of vegetable origin, tannins and their salts, ethers, esters and others derivatives excluding catechu or gambiar

(1)	(2)	(3)	(4)
119	3202		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning excluding catechu or gambiar
120	3203		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter or vegetable or animal origin as specified in Note 2 to this Chapter excluding catechu or gambiar
121	3204		Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 2 to this Chapter, synthetic organic products of a kind used as fluroscent brightening agents or as luminophores, whether or not chemically defined excluding catechu or gambiar
122	3205		Colour lakes; preparations based on colour lakes as specified in Note 2 to this Chapter
123		3206.10	Pigments

(1)	(2)	(3)	(4)
124		3206.50.00	Inorganic products of kind used as luminophores
125		3206.90	Master batches
126		3207.10	Prepared pigments
127		3207.40.00	Glass frit and other glass, in the form of powder, granules or flakes
128		3207.10.90	Other
129	3211		Prepared driers
130	3212		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms (for example, bales, tablets and the like) or small packings (for example, sachets or bottles of liquid) of a kind used for domestic or laboratory purposes
131		3215.10	Printing ink whether or not concentrated or solid
132	3501		Casein, caseinates and other casein derivatives, casein glues
133	3507		Enzymes, prepared enzymes not elsewhere specified or included

(1)	(2)	(3)	(4)
134		3707.00	Chemical preparations for photographic uses (other than varnishes, glues, adhesives, and similar preparations)
135	3801		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures
136	3802		Activated carbon, activated natural mineral products; animal black, including spent animal black.
137	3804		Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 3803
138	3806		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums
139	3807		Wood tar; wood tar oils; wood; creosote; wood naphtha; vegetable pitch; brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch
140		3808.10	Insecticides, fungicides, herbicides, weedicides and pesticides or technical grade

(1)	(2)	(3)	(4)
141	3809		Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries not elsewhere specified or included.
142	3812		Prepared rubber accelerators, compound plasticisers for rubber or plastic, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics
143	3814		Reducers and blanket wash/roller wash used in the printing industry.
144	3815		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included
145	3817		Mixed alkyl benzenes and mixed alkylnaphthalenes, other than those of heading No. 2707 or 2902
146	3818		Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics

(1)	(2)	(3)	(4)
147	3823		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols
148		3824.90	Retarders used in printing industry
149	3901		Polymers of ethylene in primary forms
150	3902		Polymers of propylene or of other olefins, in primary forms
151	3903		Polymers of styrene, in primary forms
152	3904		Polymers of vinyl chloride or of other halogenated olefins, in primary forms
153	3905		Polymers of vinyl acetate or of other vinyl esters in primary forms, other vinyl polymers in primary forms
154	3906		Acrylic polymers in primary forms
155	3907		Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms
156	3908		Polyimides in primary forms
157	3909		Amino resins, polyphenylene oxide, phenolic resins

(1)	(2)	(3)	(4)
158	3910		and polyurethanes in primary forms
			Silicones in primary forms
159	3911		Petroleum resins, coumarone indene resins, polyterpenes, polysulphides, poly-sulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included in primary forms
160	3912		Cellulose and its chemical derivatives, and cellulose ethers not elsewhere specified or included in primary forms
161	3913		Natural polymers (for example, algenic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber) (not of natural rubber), not elsewhere specified or included in primary forms
162	3914		Ion-exchangers based on polymers of heading Nos. 3901 to 3913 in primary forms
163	3919		Self adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls
164	3920		Other plates, sheets, film, foil and strip of plastics, non

(1)	(2)	(3)	(4)
165	3923		<p>cellular whether lacquered or metallised or laminated, supported or similarly combined with other materials or not</p> <p>Articles for the conveyance or packing of goods, of plastics, stoppers, lids, caps and other closures, of plastics but not including.</p> <p>(a) insulated wates</p> <p>(b) bags of the type which are used for packing of goods at the time of sale for the convenience of the customer including carry bags.</p>
166	4001		<p>Natural rubber, balata, gutta, percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips</p>
167	4002		<p>Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip, mixtures of any product of heading No. 4001 with any product of this heading, in primary forms or in plates, sheets or strip.</p>
168	4003		<p>Reclaimed rubber in primary forms or in plates, sheets or strip</p>
169	4005		<p>Compounded rubber, unvulcanised is primary forms or</p>

(1)	(2)	(3)	(4)
170	4701		<p>in plates, sheets or strip other than the forms and articles of unvulcanised rubber described in heading No. 4006</p> <p>Mechanical wood pulp chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials.</p>
171	4819		<p>Cartons (including flattened or folded cartons), boxes (including flattened or folded boxes) cases, bags and other packing containers of paper, paper board whether in assembled or unassembled condition.</p>
172	4821		<p>Prepare printed labels and paper board printed labels</p>
173	4823		<p>Paper self adhesive tape and printed wrappers used for packing.</p>
174		6305.10	<p>Sacks and bags of a kind used for packing of goods, of jute or of other textile based fibres of heading No. 5303</p>
175	7010		<p>Carboys, bottles, jars, phials of glass of a kind, used for the packing goods, stoppers, lids and other closure of glass</p>
176	7019		<p>Glass fibres (including glass wool and glass filaments)</p>

(1)	(2)	(3)	(4)
177	7202		and articles thereof (for example) yarn, woven fabrics) whether or not impregnated, coated, covered or laminated with plastics or varnish Ferro alloys
178		7607.20	Aseptic packaging aluminium foil of thickness less than 0.2mm and backed by paper and LDPE
179	8309		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal

1. **Note.**— The Headings or sub-headings, as the case may be, listed under column Nos. (2) and (3) above are the HSN Codes under the Central Excise Tariff Act, 1985 (5 of 1986).

2. **Note.**— The Rules for the interpretation of the provisions of the Central Excise Tariff Act, 1985 read with the Explanatory Notes as updated from time to time published by the Customs Co-operation Council, Brussels apply for the interpretation of this notification.

3. **Note.**— Where any commodities are described against any heading or, as the case may be, sub-heading, and the aforesaid description is different in any manner from the corresponding description in the Central Excise Tariff Act, 1985, then only those commodities described aforesaid will be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff will not be covered by the scope of this notification.

4. **Note.**— Subject to Note 2, for the purpose of any entry contained in this notification, where the description against any heading or, as the case

may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff, then all the commodities covered for the purposes of the said tariff under that heading or sub-heading will be covered by the scope of this notification.

5. **Note.**— Where the description against any heading or sub-heading is shown as “other”, then the interpretation as provided in Note 2 shall apply.

7. Certain Amendments to the Schedule VI Appended to the Andhra Pradesh Value Added Tax Act, 2005.

G.O.Ms.No. 558, Revenue (CT-II), 15th May, 2006.

1. In exercise of the powers conferred by sub-section (1) of section 79 of the Andhra Pradesh Value Added Tax Act, 2005 (Act No. 5 of 2005) the Government of Andhra Pradesh hereby makes the following amendments to the Schedule-VI appended to the said Act.

2. The amended hereby made shall be deemed to have come into force with effect on and from 01-05-2006.

AMENDMENT

1. In the said Act, in Schedule VI,—

(1) In **Item No. 5** for the words “**Diesel Oil**” the following shall be **substituted** namely,—

“All kinds of Diesel Oils including C-9”

(2) In the Note under the **Explanation IV** after **item (j)**, the following shall be **added**, namely,—

“(k) Shell India Marketing Private Limited”.

8. Amendment to Schedule IV of the A.P. Value Added Tax Act, 2005.

G.O.Ms. No. 656 Rev. (CT-II) Department, dt. 2-6-2006.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 79 of Andhra Pradesh Value Added Tax Act, 2005 (Act No.5 of 2005), the Government

of Andhra Pradesh hereby makes the following amendments to the Fourth Schedule appended to the said Act.

The amendment hereby made shall come into force w.e.f 1.6.06, except Clauses 1(1), 1(2), and 1(4). Clause 1(1) and 1(2) are deemed to have come into force with effect from 1.5.2006 and Clause 1(4) is deemed to have come into force with effect from 18.4.2006.

AMENDMENT

In the said Act :

I. In Schedule IV

- (1) In the table under **Sl.No.100**, Sl.Nos shown in Column (1) the following entries in Column (2) and (3) thereof, shall **substituted** namely :—

Sl.No.	Heading No.	Description of goods
7	2503	Sulphur of all kinds other than sublimed sulphur, precipitated sulphur and colloidal sulphur
	2511	Natural barium sulphate (barites); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816
26	2706	Tar distilled from coal, from lignite or from peat and other mineral tars whether or not dehydrated or partially distilled, including reconstituted tars.
27	2707	Oils and other products of the distillation of high temperature coal tar similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents
36	2804	Hydrogen, rare gases other non metals excluding medicinal grade oxygen
58	2828	Hypochlorites, commercial calcium hypochlorites; chlorites; hypobromites
63	2833	Sulphates, alums, peroxo-sulphates (persulphates)

- (2) The **Sl.Nos.28, 29, 30, 31, 31 and 64** in Column (1) and the corresponding entries in Column (2) and (3) thereof shall be **omitted**.
- (3) after the **sub-entry Number 179** the following items shall be added, namely :—

Sl. No.	Heading No.	Sub-Heading	Description of goods
(1)	(2)	(3)	(4)
180		1301.20.00	Gum Arabic
181		1520.00.00	Glycerol crude, Glycerol Waters and Glycerol lyes
182	2508		Clay including fire clay, fine china clay and ball clay
183	2504		Natural Graphite
184	2513		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat treated
185	2620		Ash and residues(other than from the manufacture of iron & steel), containing arsenic, metals or their compounds
186	2621		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.
187	2708		Pitch and pitch coke, obtained from coal tar or from other mineral tars

(1)	(2)	(3)	(4)
188		2711.14.00	Butylene
189		189 – 2712.20	Paraffin wax containing by weight less than 0.75% of oil; Normal paraffin; not being micro crystalline petroleum wax
190	2811		Other inorganic acids and other inorganic oxygen compounds of non metals
191	2839		Silicates, commercial alkali, metal silicates
192		2901.21.00	Ethylene
193		2901.22.00	Propylene
194		2901.29.10	Acetylene, in dissolved condition
195		2901.29.20	Heptene
196	2929		Compounds with other nitrogen functions
197	3301		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils, in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils
198	3302		When sold in packs of 20ml or, as the case may be, more

(1)	(2)	(3)	(4)
199	3404		<p>or in packs of 20gms or more, the following – Mixtures of odoriferous substances, mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances of a kind used for the manufacture of beverages</p> <p>Artificial waxes and prepared waxes</p>
200	3502		<p>Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives</p>
201	3503		<p>Gelatin [including gelatin in rectangular (including square) sheets, whether or not surface worked or coloured] and gelatin derivatives</p>
202	3504		<p>3504 – Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed</p>
203	3505		<p>Dextrins and other modified starches (for example, prege-</p>

(1)	(2)	(3)	(4)
204	3824		<p>latinised or esterified starches)</p> <p>Prepared binders for foundry moulds or cores; Retarders used in the printing industry</p>
205	3915		Waste, parings and scrap of plastics
206	3916		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.
207	3926		Plastic fabrics of the type used for making plastic woven sacks and plastic woven sacks.
208	4004		Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained there from
209		4008.11.10	Plates, sheets and strip of microcellular rubber
210		4008.19.10	Blocks of micro cellular, rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined for footwear
211		4008.21.10	Plates, sheets and strip of microcellular rubber used

(1)	(2)	(3)	(4)
212		4008.29.20	in the manufacture of soles, heels or soles and heels combined for footwear. Blocks of micro cellular, rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined for footwear
213	4503		Corks and stoppers of natural cork
214	4707		Recovered (waste & scrap) paper or paper board.
215	5310		Sacking fabrics, Hessian fabrics, jute canvas
216	5607		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.
217	5609		217 – 5609 – Coir string
218	6805		Natural or artificial abrasive powder or grain on a base of textile material, of paper or paper board or of other materials, whether or not cut to shape or sewn or otherwise made up.
219		6903.90.00	Refractory monolithic
220	7001		Cullet and other waste and scrap of glass in the mass

(1)	(2)	(3)	(4)
221	7017		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated
222	7310		Tin plate containers
223		Castings of all metals, 7325.10.00 7325.99.10 7325.99.20 7325.99.30 7325.91.00 7326.11.00 7325.99.91 7325.99.92 7325.99.93 7326.11.00 7326.90.00 7419.91.00	Castings of all metals, (i) of non-malleable cast iron (ii) of Iron (iii) of alloy steel (iv) of stainless steel (v) grinding balls and similar articles for mills (vi) rudders for ships or boats (vii) drain covers (viii) plates and frames for sewage water or similar system (xi) grinding balls and similar articles for mill (x) grinding media balls and cylpebs (xi) of copper (xii) of other metals
224		8507.20.00	Valve Regulated Lead Acid batteries
225	8546		Electrical insulators of any material
226	8547		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal

(1)	(2)	(3)	(4)
227	8548		(for example, threaded sockets) incorporated during moulding solely for the purpose of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material Waste and scrap of primary cells, primary batteries and electric accumulators, spent primary cells, spent primary batteries and spent electric accumulators.
228	9032		Regulator for LPG cylinders and other cylinders containing compressed gases or compressed liquids
229		9602.00.30	Gelatin capsules empty
230		9606.21.00	Buttons of plastics
231	9607		Slide fasteners and parts thereof.

- (4) After **entry 100**, the following entry shall be **added** below the entry 100 and above the Note – (1) namely,—

“101. Liquefied petroleum gas for domestic use”

- (5) after the **entry 101**, and above the Note (1) the following **explanation** shall be **added** namely ;

Explanation-I.— The goods mentioned at entry 57 shall be other than those described in column (3) of first schedule to the Additional Duties of Excise (Goods of Special Importance), Act 1957.

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