

Foreword

Value Added Tax system has been introduced in Uttar Pradesh with effect from 1st January, 2008. Section 70 of The Uttar Pradesh Value Added Tax Ordinance, 2007 provides for use of commodity code based on Harmonised System of Nomenclature (HSN), as adopted by the Government of India under the Central Excise Tariff Act, 1984.

Uttar Pradesh is the first State in the country to use HSN Code under VAT regime. Keeping in view the special requirements of trades being carried on in the State, it was decided to prepare a ready to use, simple **Ready Reckoner** for use by dealers, advocates, and Departmental officers among others in the process of registration of dealers and filing of accurate tax returns. First of all, based on inputs received from field officers, a list of seventy six major trades has been prepared. Since the Report on '**HSN Based Commodity Classification Code for VAT Tariff**' prepared by Centre for Taxation Studies, Thiruvananthapuram, Kerala did not make such classification, State Authorities decided to do the same and allot HSN Code under Chapter 77 keeping in view the requirements of the State. The basic principles remain unchanged. This has been done mainly to facilitate easy registration of dealers as the HSN code allotted to major trades are required to be reproduced on the Registration Certificate. The commodity codes for various goods falling under these 76 major trades largely remain unchanged from that suggested by the Centre for Taxation Studies, Thiruvananthapuram in its Report submitted to the Empowered Committee of State Finance Ministers, Government of India, New Delhi.

I am sure this exercise carried out by a team of officers posted at the Commercial Tax Department Headquarters under the supervision of Shri R.S.Awasthi, Additional Commissioner and his dedicated team of officers in the Research Wing of the Department would greatly benefit all concerned. Any suggestions for improvement from any quarters will be most welcome. I also take this opportunity to thank Faculty Members of Centre for Taxation Studies, Thiruvananthapuram, Kerala for the help and guidance provided to our team working on the subject.

(Sunil Kumar)
Commissioner,
Commercial Taxes
Government of Uttar Pradesh

Dated : 6th February, 2008

List and Codes of Major Trade Groups		
S.N.	Name of Major Trade Groups	Code
1	Advertising material	7701 00 00
2	Agricultural, horticultural or forestry machinery, equipments and tools	7702 00 00
3	All kinds of interior decorations and home furnishing items	7703 00 00
4	All kinds of Jewellery and utensils made of precious metals	7704 00 00
5	All types of Works contract	7705 00 00
6	Animal and Poultry feeds	7706 00 00
7	Arms and Ammunition	7707 00 00
8	Baan, Rassi, Sutli and strings	7708 00 00
9	Bakery products,	7709 00 00
10	Beverages and ice creams	7710 00 00
11	Bicycles, Tricycles, Cycle Rickshaws and their accessories and parts	7711 00 00
12	Books and magazines	7712 00 00
13	Building materials (including telecommunication related construction)	7713 00 00
14	Cell, Batteries & Invertors	7714 00 00
15	Chemicals	7715 00 00
16	Coal and coke	7716 00 00
17	Confectionery	7717 00 00
18	Cooking gases, Fuel gas	7718 00 00
19	Dairy products and eggs	7719 00 00
20	Edible Oil & Ghee	7720 00 00
21	Electric goods	7721 00 00
22	Electronics goods	7722 00 00
23	Fabrication works	7723 00 00
24	Fireworks	7724 00 00
25	Foodgrains,Pulses,Oilseeds	7725 00 00
26	Footwear	7726 00 00
27	Furniture	7727 00 00
28	General Merchandise / Kirana	7728 00 00
29	Glass, and Glass Products	7729 00 00
30	Handicrafts and Antique items	7730 00 00
31	Hardware / Millstore / Locks and Keys	7731 00 00
32	Hide & Skin; Bones; Leather	7732 00 00
33	Hosiery goods	7733 00 00
34	Household appliances, articles, utensils and equipment	7734 00 00
35	Industrial Gases	7735 00 00
36	Iron & Steel and their products	7736 00 00
37	IT Products including Computers,and parts and accessories thereof	7737 00 00

38	Machinery, part and accessories thereof	7738 00 00
39	Medical ,Surgical and Orthopedic instruments and appliances	7739 00 00
40	Minerals	7740 00 00
41	Motor vehicle, their parts, accessories and components	7741 00 00
42	Non ferrous Metal and their product	7742 00 00
43	Old, discarded, unserviced, obsolete material	7743 00 00
44	Opium, Ganja, Bhang	7744 00 00
45	Opticals	7745 00 00
46	Packing materials	7746 00 00
47	Paints, Varnishes and Adhesives	7747 00 00
48	Perfumery articles, cosmetics and other luxury goods	7748 00 00
49	Petrol, Diesel, CNG, Natural Gas, Lubricants and other Petroleum products	7749 00 00
50	Pharmaceuticals and Medicines	7750 00 00
51	Photographic items	7751 00 00
52	Plastic goods	7752 00 00
53	Preserved and tinned fruits and vegetables	7753 00 00
54	Preserved and tinned meat, poultry, fish and dried fish	7754 00 00
55	Readymade garments and Textile madeups	7755 00 00
56	Restaurant, Canteen, Bar & Sweetmeat shops	7756 00 00
57	Rubber and Rubber Products	7757 00 00
58	Scientific equipments	7758 00 00
59	Seeds, fertilizers, pesticides	7759 00 00
60	Sport goods, games and toys	7760 00 00
61	Stationery	7761 00 00
62	Tailoring material	7762 00 00
63	Telecommunication equipments	7763 00 00
64	Textiles & Fabrics	7764 00 00
65	Tobacco & Tobacco products including Paan masala	7765 00 00
66	Transfer of right to use of goods	7766 00 00
67	Watches and clocks and accessories	7767 00 00
68	Wine and liquor	7768 00 00
69	Wood and its product	7769 00 00
70	Yarns	7770 00 00
71	Renewable energy devices	9910 00 00
72	Disposable trays, dishes, plates, cups etc. made up of any material	4823 60 00
73	Musical instruments such as tabla,harmonium,sitar etc.	9906 00 00
74	Khadi garments / goods & made-ups	9908 00 00
75	Railway locomotives, equipment, parts and tracks	7771 00 00
76	Aircraft and parts thereof	7772 00 00

Trade Group Code and Commodity HSN Code		
S.N.	Name of Major Trade Groups and commodities falling thereunder	Code
1	Advertising material	7701 00 00
	Trade advertising material, commercial catalogues and the like made of paper	4911 10 00
	Illuminated signs, illuminated name-plates and the like	9405 60 00
2	Agricultural, horticultural or forestry machinery, equipments and tools	7702 00 00
	Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	8201 00 00
	Ploughs	8432 10 00
	Harrows, scarifiers, cultivators, weeders and hoes	8432 20 00
	Seeders, planters and transplanters	8432 30 00
	Manure spreaders and fertiliser distributors	8432 40 00
	Other agricultural, horticultural or forestry machinery for soil preparation or cultivation	8432 80 00
	Parts of agricultural, horticultural or forestry machinery for soil preparation or cultivation	8432 90 00
	Mowers for lawns, parks or sports-grounds	8433 10 00
	Other mowers, including cutter bars for tractor mounting	8433 20 00
	Other haymaking machinery	8433 30 00
	Straw or fodder balers, including pick-up balers	8433 40 00
	Other harvesting machinery; threshing machinery	8433 50 00
	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	8433 60 00
	Parts of Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	8433 90 00
	Agricultural or horti-cultural appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders	8424 81 00
	Other agricultural, horticultural, forestry machinery	8436 00 00
	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	8437 00 00
3	All kind of interior decorations and home furnishing items	7703 00 00
	Carpets	5705 00 10
	Durries	5705 00 20
	Other textile floor coverings of jute	5705 00 30
	Carpets carpeting, rugs, mats and mattings	5705 00 40
	Other Carpets	5705 00 90

	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered	9404 00 00
	Bed linen, table linen, toilet linen and kitchen linen	6302 00 00
	Curtains (including drapes) and interior blinds; curtain or bed valances	6303 00 00
	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics	3918 00 00
	Mosquito nets and lengths	6304 00 00
	Fish nets	9507 90 00
4	All kind of Jewellery and Utensils made of precious metals	7704 00 00
	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	7113 00 00
	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	7114 00 00
	Other articles of precious metal or of metal clad with precious metal	7115 00 00
	Articles of natural or cultured pearls, precious or semi precious stones (natural, synthetic or reconstructed)	7116 00 00
	Imitation jewellery	7117 00 00
	Coin	7118 00 00
	Precious stones (other than diamonds) and semi- precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport	7103 00 00
	Diamonds , whether or not worked, but not mounted or set	7102 00 00
5	All type of Works contract	7705 00 00
	Works contract-civil	7705 01 00
	Works contract-electrical	7705 02 00
	Works contract-maintenance	7707 03 00
	Works contract-fabrication	7707 04 00
	Works contract-mechanical	7707 05 00
	Works contract-others	7707 06 00
	Works contract, which are in the nature of printing works	9913 00 00
6	Animal and Poultry feeds	7706 00 00
	Dog or cat food,	2309 10 00
	Balanced cattle and other animal feed	2309 90 10
	Fish feed	2309 90 30
7	Arms and Ammunition	7707 00 00
	Military weapons, other than revolvers, pistols	9301 00 00
	Revolvers and pistols	9302 00 00

	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captivebolt humane killers, line-throwing guns)	9303 00 00
	Parts and accessories of revolvers, pistols & other firearms and similar devices	9305 00 00
	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads	9306 00 00
	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	9307 00 00
8	Baan, Rassi, Sutli and strings	7708 00 00
9	Bakery products	7709 00 00
	Pizza bread	1905 21 00
	Bread	1905 90 91
	Pasteries and cakes	1905 90 10
	Rusks, toasted bread and similar toasted products	1905 40 00
	Biscuits (sweet) & wafers	1905 31 00
	Biscuits (salted)	1905 90 20
10	Beverages and ice creams	7710 00 00
	Aerated water	2201 10 20
	Mineral water	2201 10 10
	Beverages containing milk	2202 90 30
	Cold Drinks	2202 00 00
	Ice creams	2105 00 00
	Lassi	0403 00 00
	Tea (Hot & Prepared)	2101 20 00
	Coffee (Hot & Prepared)	2101 12 00
	Sharbat	2106 90 11
	Soda Water	2201 90 90
	Fresh Fruit Juices	2009 00 00
	Soft drink concentrates	2106 90 00
11	Bicycles, Tricycles, Cycle Rickshaws and their accessories and parts	7711 00 00
	Bicycles and other cycles (including delivery tricycles), not motorised	8712 00 00
	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled	8713 00 00
	Cycle Rickshaws	8716 80 10
	Baby carriages and parts thereof	8715 00 00
	Parts and accessories	8714 00 00
12	Books and magazines	7712 00 00

	Printed books including Dictionaries and encyclopaedias, brochures, leaflets and similar printed matter, whether or not in single sheets	4901 00 00
	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material	4902 00 00
13	Building materials (including telecommunication related construction)	7713 00 00
	Bricks	6904 00 00
	Cement	2523 00 00
	Cement Sheets	6811 00 00
	Iron and steel (saria)	7216 00 00
	Sanitary goods and fittings - ceramics	6910 00 00
	Sanitary ware and parts thereof, of metal	7324 00 00
	All types of Tiles	6907 00 00
	Pipe and Pipe fittings - iron and steel	7307 00 00
	Pipe and Pipe fittings - Aluminium	7608 00 00
	Window Frames, Doors, and door frames (Chaukhat) - of iron	7308 30 00
	Window Frames, Doors, and door frames (Chaukhat) - of wood	4418 00 00
	Window Frames, Doors, and door frames (Chaukhat) - of plastic	3925 20 00
	Doors, windows and their frames and thresholds for doors - of aluminium	7610 10 00
	Shutters, blinds and similar articles and parts of plastic	3925 30 00
	Doors - of glass	7013 00 00
	Reservoirs, tanks, vats and similar containers	3925 10 00
	River Sand, Maurang & Grit	2509 90 00
	Marble	2515 00 00
	Sand Stones	2516 20 00
	Granite	2516 10 00
	Bans, Balli, Patra	1401 10 00
14	Cell, Batteries & Invertors	7714 00 00
	Electric inverter	8504 40 10
	Primary cells and primary batteries and their parts	8506 00 00
15	Chemicals	7715 00 00
	Inorganic Chemical	2801 00 00
	Organic Chemical	2901 00 00
	Carbon Black	2803 00 00
	Caustic Soda & Soda Ash	2815 00 00
	Insecticides & Pesticides	3808 91 00
	Mentha oil	3301 00 00
	Mentha Herb	0604 99 10
	Tanning and Dying Extracts	3201 00 00
	Dyes, Pigments and other Colouring matter	3203 00 00
	Printing ink	3215 00 00
16	Coal and coke	7716 00 00

	Charcoal	4402 00 00
	Coal	2701 00 00
	Coke	2704 00 00
17	Confectionery	7717 00 00
	Chewing gum, whether or not sugar coated	1704 10 00
	Jelly confectionary	1704 90 10
	Boiled sweets, whether or not filled	1704 90 20
	Toffees, caramels and similar sweets	1704 90 30
	Ilaichidana, Batasha, Kambat, Gatta, sugar toys, Kuliya	1704 90 90
18	Cooking gases / Fuel gas	7718 00 00
	Natural gas-Liquified	2711 11 00
	Natural gas - in gaseous state	2711 21 00
	LPG	2711 12 00
19	Dairy products and eggs	7719 00 00
	Butter	0405 10 00
	Khoya	0405 90 90
	Paneer & Cheese	0406 00 00
	Eggs	0407 00 00
	Natural honey	0409 00 00
	Milk and cream	0401 00 00
	Curd	0403 10 00
	Flavoured Milk	0402 00 00
20	Edible Oil & Ghee	7720 00 00
	Mustard oil	1514 19 00
	Groundnut oil	1508 90 91
	Sunflower oil	1512 19 10
	Coconut oil	1513 00 00
	Soyabean oil	1507 90 10
	Palm oil	1511 00 00
	Mustard oil - Refined	1514 19 00
	Groundnut oil - Refined	1508 90 91
	Sunflower oil - Refined	1512 19 10
	Coconut oil - Refined	1513 00 00
	Margrine oil	1517 00 00
	Soyabean oil - Refined	1507 90 10
	Palm oil - Refined	1511 00 00
	Olive oil	1509 90 10
	Vanaspati	1516 20 00
	Deshi Ghee	0405 90 20

21	Electric goods	7721 00 00
	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors	8516 00 00
	Refrigerator and Water coolers	8418 00 00
	Air conditioner and air coolers	8415 00 00
	Fan	8414 50 00
	Bulb, Tubelights, Halogen Lamps	8539 00 00
	Electrical apparatus for switching or protecting electrical,circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters,voltage limiters, surge suppressors, plugs, junction boxes)	8535 00 00
	Electric sound or visual signalling apparatus (for example bells, sirens, indicator panels, burglar or fire alarms	8531 00 00
	Electro-mechanical domestic appliances, with self contained electric motor	8509 00 00
	Washing Machine	8450 00 00
	Electric Motors	8501 00 00
	Electric generating sets and rotary converters	8502 00 00
	Electrical transformers, static converters (for example rectifiers) and inductors	8504 00 00
	Battery charger	8504 40 30
	Voltage regulator and stabilizer	8504 40 90
	Vacuum cleaners	8508 00 00
	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor	8510 00 00
	Electrical ignition or starting equipment of a kind used for spark - ignition or compression - ignition internal combustion engines (for example, ignition magnetos, magnetodynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cutouts of a kind used in conjunction with such engines	8511 00 00
	Electrodes	8545 10 00
	Insulated (including enamelled or anodised) wire, cable (including co- axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	8544 00 00
	Electrical insulators of any material	8546 00 00
	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes),	8536 00 00
	Boards, panels, consoles, desks, cabinets and other bases	8537 00 00
	Electric inverter	8504 40 10
	Primary cells and primary batteries	8506 00 00
	Microphones and stands therefor; loudspeakers, whether earphones, whether or not combined with a microphone,and sets consisting of a microphone and one or more loudspeakers; audio frequency electric amplifiers; electric sound amplifier set	8518 00 00
22	Electronics Goods	7722 00 00

	Television	8525 00 00
	Video recording or reproducing apparatus	8521 00 00
	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters production of discs, such as CD,DVD,Cassetes audio and video	8523 00 00
	SIM Card	8523 52 10
	Memory Card	8523 52 20
	Video games	8523 80 40
	Mobile phone	8517 12 00
	Calculator	8470 00 00
	Projector	8528 61 00
	Microwave Oven	8516 50 00
	Other ovens; cookers, cooking plates, boiling rings, grillers and roaster	8516 60 00
	Line telephone sets with cordless handsets	8517 11 00
	Telephone answering machines	8519 50 00
	Sound recording or reproducing apparatus such as Mp3 player etc	8519 00 00
	Transmission apparatus	8525 50 00
	Television cameras, digital cameras and video camera recorders	8525 80 00
	Parts of Television and electronic goods	8529 00 00
	Electrical signalling, safety or traffic control equipment	8530 00 00
	Fax Machines/ Photocopiers	8443 32 60
	Teleprinters	8443 32 90
	Automatic typewriters	8469 00 20
	Braille typewriters	8469 00 30
	Other typewriters, electric or non-electric	8469 00 90
23	Fabrication Works	7723 00 00
	Grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel	7314 00 00
24	Fireworks	7724 00 00
	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles	3604 00 00
	Matches	3605 00 00
	Fire extinguishers	8424 10 00
	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks	9613 00 00
25	Foodgrains, Pulses, Oilseeds	7725 00 00
	Wheat	1001 00 00
	Rice in the husk (paddy or rough)	1006 10 00
	Husked (brown) rice	1006 20 00

	Semi-milled or wholly-milled rice, whether or not polished or glazed	1006 30 00
	Broken rice	1006 40 00
	Grain sorghum	1007 00 00
	Jowar, bajra, kuttu	1008 00 00
	Jau	1003 00 00
	Makka	1005 00 00
	All kinds of pulses	0713 00 00
	Soyabean	1201 00 00
	Ground-nuts	1202 00 00
	Copra	1203 00 00
	Linseed	1204 00 00
	Rape or colza seeds	1205 00 00
	Cotton seeds	1207 20 00
	Sesamum seeds	1207 40 00
	Mustard seeds	1207 50 00
	Sunflower seeds	1206 00 00
	Atta, maida, and other flours	1101 00 00
	Suji, dalia	1104 00 00
	Besan	1106 00 00
	Gur	1701 11 10
	Khandsari	1701 11 20
	Sugar	1701 91 00
	Molasses	1703 00 00
	Oilcake	2306 00 00
	Bran	2302 00 00
	Husk	1213 00 00
26	Footwear	7726 00 00
	Footwear of Leather	6404 20 00
	Footwear of Plastics / Rubber	6401 00 00
	Sport Shoes	6402 10 00
	Canvas Shoes	6404 00 00
	Parts of footwear	6406 00 00
27	Furniture	7727 00 00
	Metal furniture of a kind used in offices	9403 10 00
	Other metal furniture	9403 20 00
	Wooden furniture of a kind used in offices	9403 30 00
	Wooden furniture of a kind used in the kitchen	9403 40 00
	Wooden furniture of a kind used in the bed room	9403 50 00
	Other wooden furniture	9403 60 00
	Furniture of plastics	9403 70 00
	Furniture of other materials, including cane, osier, bamboo or similar materials	9403 81 00
	Parts of furniture	9403 90 00

	Safe of Metal	8303 00 00
	Almirah made of Base Metal	7326 00 00
	Boxes made of metal	7326 00 00
28	General Merchandise / Kirana	7728 00 00
	Wheat and meslin	1001 00 00
	Rye	1002 00 00
	Barley	1003 00 00
	Oats	1004 00 00
	Maize (corn)	1005 00 00
	Rice	1006 00 00
	Grain sorghum	1007 00 00
	Buckwheat, millet and canary seed	1008 00 00
	Pulses	0713 00 00
	Soya beans, whether or not broken	1201 00 00
	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken	1202 00 00
	Copra	1203 00 00
	Linseed, whether or not broken	1204 00 00
	Rape or colza seeds, whether or not broken	1205 00 00
	Sunflower seeds, whether or not broken	1206 00 00
	Other Oilseeds	1207 00 00
	Pepper of the genus piper; dried or crushed or ground , fruits of the genus capsicum or of the genus pimenta	0904 00 00
	Cinnamon and cinnamon-tree flowers	0906 00 00
	Cloves (whole fruit, cloves and stems)	0907 00 00
	Nutmeg, mace and cardamoms	0908 00 00
	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries	0909 00 00
	Ginger, saffron, turmeric (curcuma), thyme, bay leaves curry and other spices	0910 00 00
	Coconuts, brazil nuts and cashew nuts, fresh or dried,whether or not shelled or peeled	0801 00 00
	Other nuts, fresh or dried, whether or not shelled or peeled	0802 00 00
	Chhohara or kharek	0804 00 00
	Grapes dried - Resin	0806 20 00
	Other dried fruits including Tamarind	0813 00 00
	Atta, maida,and other flours	1101 00 00
	Suji, dalia	1104 00 00
	Besan	1106 00 00
	Sattu	9914 00 17
	Cane or beet sugar and chemically pure Sucrose, in solid form including jaggery	1701 00 00

Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	1702 00 00
Sugar Confectionery (including white chocolate) not containing cocoa, such as toffees, chewing gum	1704 00 00
Chura, murmura, Lai	2106 00 00
Sabudana and its product	0714 00 00
Milk	0401 00 00
Milk and cream, concentrated or containing added sugar or other sweetening matter including skimmed milk, milk food for babies, milk for babies, condensed milk etc.	0402 00 00
Butter and other fats and oils derived from milk; dairy spreads	0405 00 00
Cheese and curd	0406 00 00
Birds' eggs, in shell, fresh, preserved or cooked	0407 00 00
Natural honey	0409 00 00
Soya-bean oil and its fractions, whether or not refined, but not chemically modified	1507 00 00
Ground-nut oil and its fractions, whether or not refined but not chemically modified	1508 00 00
Olive oil and its fractions, whether or not refined, but not chemically modified	1509 00 00
Other oils and their fractions obtained solely from olives, whether or not refined, but not chemically modified	1510 00 00
Palm oil and its fractions, whether or not refined, but not chemically modified	1511 00 00
Sunflower seed, safflower or cotton seed oil and fractions thereof, whether or not refined, but not chemically modified	1512 00 00
Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	1513 00 00
Rape, colza or mustard oil and their fractions, whether or not refined, but not chemically modified	1514 00 00
Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	1515 00 00
Vanaspati	1516 00 00
Desi Ghee	0405 00 00
Biscuits, Bread, Buns, Rusks, Cakes & pastries, wafers, nankhatai and other bakers' wares	1905 00 00
Frozen Vegetables	0709 00 00
Vegetables (uncooked or cooked by steaming or boiling in water)	0710 00 00
Noodles / Macroni / Pasta	1902 00 00
Cornflakes and other prepared foods obtained by the swelling or roasting of cereals or cereal products	1904 00 00
Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	2007 00 00
Fruit juices and vegetable juices unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	2009 00 00
Pickles	2001 00 00
Soups	2104 00 00

	Sauces	2103 00 00
	Other food preparations not specified or included above including, Chvyanprash, nutrient supplement drinks such as bournvita, horlicks etc, Pan masala, Betel nut; food flavouring material, custard powder, icecream, yeast , chikki, gazak, sweetmeat, namkeen, porridge, hajmola hingoli, Papad, mungauri, bari etc	2106 00 00
	Mineral water	2201 10 10
	Cold drinks and other non alcoholic beverages containing added sugar or other sweetening matter or flavour not including fruit juices	2202 00 00
	Coffee	0901 00 00
	Tea	0902 00 00
	Salt	2501 00 00
	Baking soda	2836 00 00
	Vaseline	2712 00 00
	Perfumes	3303 00 00
	Cosmetics such as Beauty or make-up preparations and preparations for the care of the skin, including sunscreen or suntan preparations; manicure or pedicure preparations, lip make-up, eye make-up, face creams, nail polish, moisturising lotion, turmeric preparations etc.	3304 00 00
	Preparation for use on the Hair including shampoo, hair oil, hair cream, hair dyes etc.	3305 00 00
	Preparations for Oral or dental hygiene including tooth paste / powder, dental floss, in individual retail packages	3306 00 00
	Pre-shave, shaving or after shave preparations, personal deodorants, depilatories (hair remover) and other perfumery, cosmetics or toilet preparations, prepared room deodorisers, whether or not perfumed or having disinfectant properties such as room freshner, mosquito repellent, deodorants	3307 00 00
	Mirror	7009 00 00
	Shaving Blade	8212 00 00
	Vicks / Dettol / Savlon / antiseptic creams	3004 00 00
	Washing Soap & powder	3401 00 00
	Floor Cleaner	3808 00 00
	Tissue papers and paper napkins	4818 00 00
	Sanitary napkins and other napkins	5601 00 00
	Brooms, brushes including tooth brushes, shaving brushes, hair brushes, nail brushes, eye lash brushes and other toilet brushes, dusters, etc.	9603 00 00
	Artificial waxes and prepared waxes	3404 00 00
	Polishes and creams, for footwear	3405 00 00
	Candles, tapers and the like	3406 00 00
	Matches	3605 00 00
	Napthaline balls	3808 00 00
	Feeding bottles	3923 00 00

	Feeding nipples	4014 00 00
	Safety pins	7319 00 00
	Aluminium Foil	7607 00 00
	Locks & Keys	8301 00 00
	Cells	8506 00 00
	Torch	8512 00 00
	Sacred Threads	9914 00 00
	Articles for the conveyance or packing of goods, of plastics; nylon ropes	3924 00 00
	Comb, hair-slides and the like, hairpins etc.	9615 00 00
	Rubber bands	4016 00 00
	Condoms & contraceptives	4014 00 00
	Umbrella	6601 00 00
	Perfumed bath salts and other bath preparations	3307 30 00
	Agarbatti and other odoriferous preparations which operate by burning	3307 41 00
29	Glass and Glass Products	7729 00 00
	Float glass and surface ground or polished glass, in sheets	7005 00 00
	Safety glass	7007 00 00
	Glass mirrors, whether or not framed, including rear-view mirrors	7009 00 00
	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	7010 00 00
	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like	7011 00 00
	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes	7013 00 00
	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purpose	7016 00 00
	Laboratory, hygienic or pharmaceutical glassware whether or not graduated or calibrated	7017 00 00
	Imitation pearls, imitation precious or semiprecious stones and similar glass smallwares	7018 10 90
	Bangles	7018 10 10
	Glass beads	7018 10 20
	Glass statue and other decorative items	7018 90 00
	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)	7019 00 00
	Glass chimneys	7020 00 00
30	Handicrafts and Antique items	7730 00 00
	Handicrafts excluding Chikan Product	9905 00 00
	Chikan Product	9914 00 11
	Paintings, drawings and pastels, executed entirely by hand	9701 00 00
	Original engravings, prints and lithographs	9702 00 00
	Original sculptures and statuary, in metal	9703 00 10

	Original sculptures and statuary, in stone	9703 00 20
	Original sculptures and statuary, in other materials	9703 00 90
	Antiques of an age exceeding one hundred years	9706 00 00
31	Hardware / Millstore	7731 00 00
	Nails, including animal shoenails tacks, drawing pins,corrugated nails, staples, and similar articles, of iron or steel , whether or not with heads of other material, but excluding such articles with heads of copper	7317 00 00
	Screws, bolts, nuts, coach-screws, screw hooks, rivets cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel	7318 00 00
	Springs and leaves for springs, of iron or steel	7320 00 00
	Nails, tacks , drawing pins, staples and similar articles, of copper or of iron or steel with heads of copper ; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper	7415 00 00
	Nails, tacks, staples screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins,washers and similar articles of aluminium	7616 10 00
	Other, including cloth, grill, netting and fencing, of aluminium wire	7616 90 00
	Barbed wire of iron or stee	7313 00 00
	Chain and parts thereof, of iron or steel	7315 00 00
32	Hide & Skin; Bones ; Leather	7732 00 00
	Hide & Skin	4101 00 00
	Tanned or crust hides and skins of animals	4104 00 00
	Leather further prepared after tanning or crusting including parchment-dressed	4107 00 00
	Chamois (including combination chamois) leather; patent leather and patent laminated leather ; metallised leather	4114 00 00
	Composition leather with a basis of leather or leather fiber in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	4115 00 00
	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised powder including bone meal and waste of these products	0506 00 00
	Beltings	5910 00 00
	Travel accessories such as trunks, Suitcases, Vanitycases, Briefcases, school bags, Wallet, Purses,belts, & similar containers, cases of all type	4202 00 00
33	Hosiery goods	7733 00 00
	Readymade Hosiery garments	6211 00 00
	Hosiery cloth and length	6006 00 00
34	Household appliances, articles Utensils and equipment	7734 00 00
	Utensils of iron &steel	7323 00 00
	Utensils of copper/Brass	7418 19 00
	Utensils of Aluminium	7615 00 00

	Utensil of Plastics	3924 10 00
	Art Brassware	7419 99 30
	Locks and keys	8301 00 00
	Gas stoves	7321 00 00
	Kerosene Stoves	7321 80 00
	Pressure cookers	7615 19 10
	Non-stick utensils	7615 19 20
	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	8215 00 00
	Crockery of fibre	3924 10 00
	Crockery of bone china	6911 10 00
	Crockery of glass	7013 00 00
	Vacuum flasks and other vacuum vessels, complete with cases including casseroles	9617 00 10
35	Industrial Gases	7735 00 00
36	Iron & Steel and their Product	7736 00 00
	Pig Iron, sponge iron and cast iron including ingot moulds, bottom plates	7201 00 00
	Iron scrap, cast iron scrap, runner scrap and iron skull scrap	7204 00 00
	Steel Semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes)	7206 00 00
	Skelp Bars, Tin Bars, Sheet Bars, Hoe Bars and Sleeper Bars	7213 00 00
	Steel Bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths)	7215 00 00
	Steel Structurals (angels, joints, channels, tees, sheet piling section, Z sections or any other rolled sections)	7222 00 00
	Tool, Alloy and special Steels of any of the above categories	7228 00 00
	Steel Melting Scrap in all forms including steel skull, turnings and borings	7204 00 00
	Steel Tubes, both welded and seamless, of all diameters and length including tube fittings	7304 00 00
	Rods and Wires - rolled, drawn, galvanized, aluminised, tinned or coated such as by copper	7313 00 00
	Cast Iron Castings	7325 00 00
37	IT Products including Computers, and parts and accessories thereof	7737 00 00
	Computer systems and peripherals	8471 00 00
	Electronic diaries	8470 29 00
	Printers	8443 32 00
	Parts and accessories of Printers	8473 00 00
	Uninterrupted power supply (UPS)	8504 40 00
	Set top boxes for gaining access to the internet	8517 69 60
38	Machinery, part and accessories thereof	7738 00 00
	Water pump and pumping sets	8413 00 00

	Sewing machine	8464 10 00
	Office machinery	8470 00 00
	Printing machinery	8443 00 00
	Generators	8501 00 00
	Fire fighting equipments	8424 10 00
	Book - binding machinery, including book - sewing machines	8440 00 00
	Weaving machines (looms, including handlooms)	8446 00 00
	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	8447 00 00
	Lathes (including turning centres) for removing metal	8458 00 00
	Machine - tools for working stone, ceramics, concrete, asbestos - cement or like mineral materials or for cold working glass	8464 00 00
	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting	8468 00 00
	Milking machines and dairy machinery	8434 00 00
	Ball or roller bearings	8482 00 00
	Parts of machinery	8487 00 00
	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds	8423 00 00
39	Medical , Surgical and Orthopedic instruments and appliances	7739 00 00
	Electro - cardiographs	9018 11 00
	Ultrasonic scanning apparatus	9018 12 00
	Magnetic resonance imaging apparatus	9018 13 00
	Scientigraphic apparatus	9018 14 00
	Ultra - violet or infra - red ray apparatus	9018 20 00
	Syringes, with or without needles	9018 31 00
	Tubular metal needles and needles for sutures	9018 32 00
	Catheters, cannulae and the like	9018 39 00
	Dental drill engines, whether or not combined on a single base with other dental equipment	9018 41 00
	Ophthalmic instruments and appliances	9018 50 00
	Diagnostic instruments and apparatus	9018 90 10
	Surgical tools	9018 90 20
	Renal dialysis equipment, blood transfusion apparatus and haemofiltration instruments	9018 90 30
	Anaesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes	9018 90 40*
	Mechano - therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	9019 00 00
	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	9020 00 00
	Orthopeaedic or fracture appliances	9021 10 00

	Artificial teeth and dental fittings	9021 20 00
	Other artificial parts of the body	9021 30 00
	Hearing aids, excluding parts and accessories	9021 40 00
	Pacemakers for stimulating heart muscles, excluding parts and accessories	9021 50 00
	Parts and accessories of hearing aids	9021 90 10
40	Minerals	7740 00 00
	Salt (including table salt and denatured salt) and pure sodium chloride	2501 00 00
	Sulphur of all kind	2503 00 00
	Natural graphite	2504 00 00
	Natural sands of all kinds	2505 00 00
	Chalk	2509 00 00
	Limestone	2521 00 00
	Other Minerals	2530 00 00
41	Motor vehicle, their parts, accessories and components	7741 00 00
	Light Commercial Vehicle	8702 00 00
	Motorcycle, Moped, Scooter; Three wheeler etc	8711 00 00
	Chassis of motor vehicle	8706 00 00
	Heavy Commercial Vehicle	8704 00 00
	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixers lorries, spraying lorries, mobile workshops, mobile radiological units)	8705 00 00
	Tyres and Tubes of motor vehicles, Two wheelers	4011 00 00
	Parts and accessories of motor vehicles	8708 00 00
	Parts and accessories of Two Wheelers / Three Wheeler	8704 00 00
	Tractor	8701 00 00
	Parts of Tractor	8708 00 00
	Used Cars	9912 00 00
42	Non ferrous Metal and their products	7742 00 00
	Copper waste and scrap	7404 00 00
	Master alloys of copper	7405 00 00
	Copper powders and flakes	7406 00 00
	Copper bars, rods and profiles	7407 00 00
	Copper wire	7408 00 00
	Copper plates, sheets and strip	7409 00 00
	Copper foil	7410 00 00
	Copper tubes and pipes	7411 00 00
	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)	7412 00 00
	Stranded wire, cables, plated bands and the like, of copper, not electrically insulated	7413 00 00
	Copper Containers	7419 99 10
	Articles of copper alloys electroplated with nickel-silver	7419 99 20

	Copper worked articles	7419 99 40
	Nickel waste and scrap	7503 00 00
	Nickel powders and flakes	7504 00 00
	Nickel bars, rods, profiles and wire	7505 00 00
	Nickel plates, sheets, strip and foil	7506 00 00
	Nickel tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	7507 00 00
	Aluminium waste and scrap	7602 00 00
	Aluminium powders and flakes	7603 00 00
	Aluminium bars, rods and profiles, including Aluminium Conductors Steel Reinforced (ACSR)	7604 00 00
	Aluminium wire	7605 00 00
	Aluminium plates, sheets and strip	7606 00 00
	Aluminium foil	7607 00 00
	Aluminium tubes and pipe	7608 00 00
	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	7609 00 00
	Aluminium structures	7610 00 00
	Doors, windows and their frames and thresholds for doors	7610 10 00
	Aluminium casks, drums, cans, boxes and similar containers	7612 00 00
	Aluminium containers for compressed or liquefied gas	7613 00 00
	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	7614 00 00
	Lead waste and scrap	7802 00 00
	Lead plates, sheets, strip and foil; lead powders and flakes	7804 00 00
	Zinc waste and scrap	7902 00 00
	Zinc dust, powders and flakes	7903 00 00
	Zinc bars, rods, profiles and wire	7904 00 00
	Zinc plates, sheets, strip and foil	7905 00 00
	Tin waste and scrap	8002 00 00
	Tin bars, rods, profiles and wire	8003 00 00
	Other articles of tin	8007 00 00
43	Old, discarded, unservicable, and obsolete material	7743 00 00
44	Opium, Ganja, Bhang	7744 00 00
	Opium	1302 11 00
	Ganja, Bhang	1302 19 00
45	Opticals	7745 00 00
	Contact lenses	9001 30 00
	Spectacle lenses of glass	9001 40 00
	Spectacle lenses of other materials	9001 50 00
	Frames and mountings for spectacles, goggles or the like and parts thereof	9003 00 00
	Spectacles, goggles and the like, corrective, protective or other	9004 00 00
	Sterile contact lens care solution	3307 90 20

46	Packing materials	7746 00 00
	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards , of wood; pallet collars of wood	4415 00 00
	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	4416 00 00
	Corks and stoppers	4503 10 00
	Cartons, boxes, cases, bags and other packing containers of paper, paperboard, box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like	4819 00 00
	Sacks and bags, of a kind used for the packing of goods - textiles	6305 00 00
	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	8309 00 00
	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	7010 00 00
	Boxes, cases, crates and similar articles of plastics	3923 10 00
	Sacks and bags (including cones) - of plastics	3923 20 00
	Carboys, bottles, flasks and similar articles - of plastics	3923 30 00
	Spools, cops, bobbins and similar supports - of plastics	3923 40 00
	Stoppers, lids, caps and other closures - of plastics	3923 50 00
47	Paints, Varnishes, and Adhesives	7747 00 00
	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non- aqueous medium	3208 00 00
	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non- aqueous medium	3209 00 00
	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	3210 00 00
	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 or packings for retail sale	3212 00 00
	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	3213 00 00
	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; onrefractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	3214 00 00
48	Perfumery articles, Cosmetics , and other luxury goods	7748 00 00
	Vaseline	2712 00 00

	Perfumes	3303 00 00
	Cosmetics such as beauty or make-up preparations and preparations for the care of the skin, including sunscreen or suntan preparations; manicure or pedicure preparations lip make-up, eye make-up, face creams, nail polish, moisturising lotion, turmeric preparations etc.	3304 00 00
	Preparation for use on the Hair including shampoo, hair oil, hair cream, hair dyes etc.	3305 00 00
	Preparations for oral or dental hygiene including tooth paste / powder, dental floss, in individual retail packages	3306 00 00
	Pre-shave,shaving or after shave preparations, personal deodorants, depilatories (hair remover) and other perfumery, cosmetics or toilet preparations, prepared room deodorisers, whether or not perfumed or having disinfectant properties such as room freshner, mosquito repellent, deodorants	3307 00 00
	Shaving Blade	8212 00 00
	Washing Soap &powder	3401 00 00
	Floor Cleaner	3808 00 00
	Tissue papers and paper napkins	4818 00 00
	Sanitary napkins and other napkins	5601 00 00
	Brooms,brushes including tooth brushes, shaving brushes, hair brushes, nail brushes, eye lash brushes and other toilet brushes dusters, etc.	9603 00 00
	Polishes and creams, for footwear	3405 00 00
	Perfumed bath salts and other bath preparations	3307 30 00
	Agarbatti and other odoriferous preparations which operate by burning	3307 41 00
49	Petrol, Diesel, CNG, Natural Gas Lubricant, and other Petroleum products	7749 00 00
	Petrol	2710 11 00
	Diesel	2710 19 30
	CNG	2711 11 00
	Natural Gas	2711 21 00
	Lubricant Oil	2710 19 80
	Crude Oil	2709 00 00
	Furnace Oil	2710 19 50
	Kerosene Oil	2710 19 10
	Aviation Turbine Fuel (ATF)	2710 19 20
	Petroleum jelly	2712 10 00
	Chlorinated paraffin wax	2712 20 10
	Asphalt , natural	2714 90 10
	Bitumen, natural	2714 90 20
50	Pharmaceuticals and Medicines	7750 00 00
	Medicines (including Allopathic, Ayurvedic, Unani, Siddha, Homoeopathy or bio-chemic systems medicaments and veterinary)	3004 00 00
	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances for medical, surgical, dental or veterinary purposes	3005 00 00

	Vaccines (including human and vaterinary), toxins, cultures of micro-organisms (excluding yeasts) and similar products	3002 00 00
	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing,	3822 00 00
	Pharmaceutical goods such as sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable, Blood grouping reagents; Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient, Dental cements and other dental fillings; bone reconstruction cements, first aid boxes and kits; gel preparations designed to be used in human or veterinary medicine as lubricant for parts of body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments; appliances identifiable for ostomy use.	3006 00 00
	Sanitary napkins and other napkins	5601 00 00
	Food nutrients supplements, energy drinks , diabetic food etc	2106 00 00
	Syringes, needles, catheters, cannuale , IV sets and the like	9018 00 00
	Hygienic or pharmaceutical articles(including tests), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber including sheath contraceptives, hot water bottles, ice bags, feeding bottle nipples etc.	4014 00 00
	Absorbent cotton wools	5601 21 10
	Glucose	1702 00 00
	Oral contraceptives	3006 00 00
	Feeding bottles	3923 00 00
	Tooth paste / powder / dental floss and other preparations for oral or dental hygiene	3306 00 00
	Thermometers	9025 00 00
51	Photographic items	7751 00 00
	Photographic plates and film in the flat, sensitised unexposed, of any material for X-ray	3701 10 00
	Instant print-film in the flat, sensitised,unexposed, whether or not in packs	3701 20 00
	Photographic plates and film in the flat form used for colour photography (Polychrome)	3701 91 00
	Photographic film in rolls, sensitised, unexposed of any material other than paper, paper-board or textiles; instant print film in rolls, sensitised, unexposed	3702 00 00
	Photographic paper, paperboard and textiles sensitised unexposed	3703 00 00
	Photographic plates and film, exposed and developed other than cinematographic film	3705 00 00
	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track	3706 00 00
	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for Photographic uses, put up in measured portions or put up for retail sale in a form ready for use	3707 00 00
	Photographic (other than cinematographic) cameras photographic flashlight apparatus and flash bulbs other than discharge lamps	9006 00 00
	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	9007 00 00

	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	9008 00 00
	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	9010 10 00
	Projection screens	9010 60 00
	Parts and accessories	9010 90 00
52	Plastic goods	7752 00 00
	Tubes, pipes and hoses, and fittings therefor (for example joints, elbows, flanges), of plastics	3917 00 00
	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics	3918 00 00
	Self - adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	3919 00 00
	Other plates, sheets, film, foil and strip, of plastics	3921 00 00
	Boxes, cases, crates and similar articles	3923 10 00
	Sacks and bags (including cones)	3923 20 00
	Carboys, bottles, flasks and similar articles	3923 30 00
	Spools, cops, bobbins and similar supports	3923 40 00
	Stoppers, lids, caps and other closures	3923 50 00
	Tableware, kitchenware, other household articles and toilet articles, of plastics	3924 00 00
	Office or school supplies of a kind classified as stationery other than pins, clips, and writing instruments	3926 10 00
	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	3926 20 00
	Bangles	3926 40 10
	Beads	3926 40 20
	Table and other household articles (including hotel and restaurant) for decoration	3926 40 40
	Decorative sheets	3926 40 50
	Sequine	3926 40 60
	Combs, hair-slides and the like	9615 10 00
	Other plastic goods	3926 90 00
53	Preserved and Tinned fruits and vegetables	7753 00 00
54	Preserved and Tinned meat , poultry, fish and dried fish	7754 00 00
55	Readymade garments and Textile madeups	7755 00 00
56	Restaurant, Canteen, Bar & Sweetmeat shops	7756 00 00
	Cooked Food	2106 00 00
	Beverages & Icecream	7710 00 00
	Sweets and Namkeen	2106 90 99
	Pasteries and cakes	1905 90 10
57	Rubber and Rubber Products	7757 00 00

	Natural rubber in primary forms or in plates, sheets or strip	4001 00 00
	Synthetic rubber in primary forms or in plates, sheets or strip, latex	4002 00 00
	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	4004 00 00
	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber	4008 00 00
	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)	4009 00 00
	Retreaded tyres	4012 10 00*
	Used pneumatic tyres	4012 20 00
	Hot water bottles	4014 90 10
	Ice bags	4014 90 20
	Feeding bottle nipples	4014 90 30
	Floor coverings and mats	4016 91 00
	Erasers	4016 92 00
	Gaskets, washers and other seals	4016 93 00
	Rubber bands, threads, blankets, cushions bushes, ear-plugs , stoppers etc	4016 99 00
	Hard rubber (for example, ebonite) in all forms, including waste and scrap; Articles of hard rubber	4017 00 00
58	Scientific equipments	7758 00 00
	Microscopes	9012 00 00
	Direction finding compasses; other navigational instruments and appliances	9014 00 00
	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; range finders	9015 00 00
	Drawing, marking-out or mathematical calculating protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers)	9017 00 00
	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	9023 00 00
	Ammeters, volt meters and watt meters	9030 33 10
	Parts and accessories	9033 00 00
59	Seeds, fertilizers, pesticides	7759 00 00
	Seeds	1209 00 00
	Animal or Vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products	3101 00 00
	Bio-fertiliser	3101 00 99
	Mineral or chemical fertilisers, nitrogenous	3102 00 00
	Mineral or chemical fertilisers, phosphatic	3103 00 00
	Mineral or chemical fertilisers, potassic	3104 00 00
	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers	3105 00 00
	Pesticides and Insecticides	3808 00 00

60	Sport goods, games and toys	7760 00 00
	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or out-door games	9506 00 00
	Plastic Toys	9503 00 30
	Wooden Toys	9503 00 10
	Metal Toys	9503 00 20
	Automatic / Battery operated Toys	9503 00 90
	Roundabouts, swings, shooting galleries and other Roundabouts, swings, shooting galleries and other fairground amusements	9508 00 00
	Playing cards	9504 40 00
	Tricycles, scooters, pedal cars and similar wheeled toys dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	9503 00 00
61	Stationery	7761 00 00
	Newsprint, in rolls or sheets	4801 00 00
	Paper	4802 00 00
	Cigarette paper	4813 00 00
	Wallpaper and similar wall coverings	4814 00 00
	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	4817 00 00
	Toilet paper and similar paper, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bed sheets 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 00 00
	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres	4823 00 00
	Office or school supplies of a kind classified as stationery other than pins, clips, and writing instruments	3926 10 00
	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, excise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard	4820 00 00
	Printed books including Dictionaries and encyclopaedias, brochures, leaflets and similar printed matter, whether or not in single sheets	4901 00 00
	Children's picture, drawing or colouring books	4903 00 00
	Maps and hydrographic or similar charts of all kinds, including atlas, wall maps, topographical plans and globes, printed	4905 00 00
	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	4909 00 00

	Calendars of any kind, printed, including calendar blocks	4910 00 00
	Other printed matter, including printed pictures and photographs	4911 00 00
	Ball point pens ; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles,	9608 00 00
	Pencils, crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks	9609 00 00
	Slates and boards, with writing or drawing surfaces whether or not framed	9610 00 00
	Date, sealing or numbering stamps	9611 00 00
	Typewriter or ribbons, ink pads, whether or not inked, with or without boxes	9612 00 00
62	Tailoring material	7762 00 00
	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing	9618 00 00
	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	9606 00 00
	Zip and Zip fasteners	9607 00 00
	Tailors' chalks	9609 90 30
	Embroidery or zari articles, that is to say,- imi, zari, kasab, salma,dabka, chumki, gota sitara, naqsi, kora, glass bead, badla, glzal	9909 00 00
	Sewing needles, knitting needles, bodkins, crochet hooks embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins, of iron or steel	7319 00 00
	Scissors, tailors' shears and similar shears, and blades therefor	8213 00 00
	Sewing machine	8464 10 00
	Measuring rods and tapes	9017 00 00
63	Telecommunication equipments	7763 00 00
	Base stations	8517 61 00
	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	8517 62 00
	Radio pagers	8527 99 11
	Demodulators	8527 99 12
	Aerials, antennas and parts	8529 10 00
	Transmission Towers	7308 20 11
64	Textiles & Fabrics	7764 00 00
	Woven fabrics of silk or of silk waste (AED)	5007 00 00
	Woolen Fabrics	5111 00 00
	Cotton Fabrics	5212 00 00
	Woven fabrics of flax	5309 00 00
	Woven fabrics of jute	5310 00 00
	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	5311 00 00
	Woven fabrics of synthetic staple fibres	5515 00 00
	Woven fabrics of artificial staple fibres	5516 00 00
65	Tobacco & tobacco products including Paan masala	7765 00 00

	Paan	1404 90 40
	Bidi	2402 90 00
	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	2402 20 00
	Gutka	2106 90 20
	Pan masala (without tobacco)	2106 90 30
	Other Tobacco and tobacco products (Tobacco dust etc.)	2403 00 00
	Tendu Leave	1404 90 10
	Betel Nuts	0802 90 10
	Kattha	1404 90 50
	Smoking tobacco	2403 10 00
	Chewing tobacco, snuff	2403 99 00
	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	9614 00 00
66	Transfer of right to use of goods	7766 00 00
67	Watches and clocks and accessories	7767 00 00
	Wrist-watches, pocket-watches and other watches including stop-watches, with case of precious metal or of metal clad with precious metal	9101 00 00
	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	9104 00 00
	Other clocks	9105 00 00
	Watch straps, watch bands and watch bracelets, and parts thereof	9113 00 00
	Clock or watch glasses and similar glasses	7015 00 00
68	Wine and liquor	7768 00 00
	Country Liquor	2208 90 00
	Indian Made Foreign Liquor	2208 00 00
	Beer	2203 00 00
	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher (including rectified spirit)	2207 10 00
	Ethyl alcohol and other spirits, denatured, of any strength	2207 20 00
	Liqueurs and cordials	2208 70 00
	Wine	2204 00 00
69	Wood and its product	7769 00 00
	Timber	4403 00 00
	Plywood, veneered panels and similar laminated wood	4412 00 00
	Packing cases, boxes, crates, drums and similar packings of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood	4415 00 00
	Statuettes and other ornaments, of wood	4420 10 00
	Wood charcoal	4402 00 00
	Fuel wood	4401 00 00
	Bamboos	1401 10 00
70	Yarns	7770 00 00

	Cotton yarn (other than sewing thread)	5207 00 00
	Raw Cotton	5201 00 00
	Cotton sewing thread	5204 00 00
	Cotton Waste&Cotton Yarn Waste	5202 00 00
	Raw Silk	5002 00 00
	Silk Yarn	5006 00 00
	Yarn of wool or fine animal hair	5109 00 00
	Flax yarn	5306 00 00
	Yarn of jute or of other textile bast fibres	5307 00 00
	Yarn of other vegetable textile fibres; paper yarn	5308 00 00
	Sewing thread of man-made filaments	5401 00 00
	Man-made filament yarn (other than sewing thread)	5406 00 00
	Sewing thread of man-made staple fibres	5508 00 00
	Yarn (other than sewing thread) of man-made staple fibres	5511 00 00
	Rubber thread and cord	5604 00 00
	Metallised yarn	5605 00 00
	Gimped yarn, and strip	5606 00 00
	Twine, cordage, ropes and cables	5607 00 00
71	Renewable energy devices	9910 00 00
72	Disposable trays, dishes, plates, cups etc. made up of any material	4823 60 00
73	Musical instruments such as tabla, harmonium, sitar etc.	9906 00 00
74	Khadi garments / goods & made-ups	9908 00 00
75	Railway locomotives, equipment, parts and tracks	7771 00 00
	Rail locomotives (Electrical)	8601 00 00
	Rail locomotives (Diesel)	8602 00 00
	Passenger coaches, luggage vans, Post office coaches and other special purpose railway coaches	8605 00 00
	Parts of railway locomotives or rolling-stock	8607 00 00
	Railway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railway	8608 00 00
	Containers (including containers for the transport of fluids)	8609 00 00
76	Aircraft and parts thereof	7772 00 00
	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	8801 00 00
	Other aircraft (for example, helicopters, aeroplanes)	8802 00 00
	Parts of aircraft, gliders, balloons and dirigibles	8803 00 00