

UT ADMINISTRATION OF DAMAN & DIU

SECRETARIAT, DAMAN.

No. DMN/VAT-2005/05-06/364

Date : 24/08/2005.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 103 of the Daman and Diu Value Added Tax Regulation, 2005 (1 of 2005) (hereafter referred to as the said Regulation), the Government hereby otherwise amends the First, Third, Forth, Fifth and Sixth Schedules to the said Regulation in the following manner, namely :-

**(A) Amendments in the First Schedule appended to the said Regulation :**

(1) for the entry at Sl.No.3, the following entry shall be substituted, namely :-

"3. Aquatic feed, poultry feed and cattle feed including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake.";

(2) for the entry at Sl.No.5, the following entry shall be substituted, namely :-

"5. Books, periodicals and journals including maps, charts and globes.";

(3) for the entry at Sl.No.10, the following entry shall be substituted, namely :-

"10. Cotton and silk yarn in hank and cone.";

(4) for the entry at Sl.No.14, the following entry shall be substituted, namely :-

"14. Fire wood except casurina and eucalyptus timber.";

(5) for the entry at Sl.No.15, the following entry shall be substituted, namely :-

"15. Fish net, fishing ropes, fish fabrics and fish seeds, prawn/shrimp seeds.";

(6) for the entry at Sl.No.20, the following entry shall be substituted, namely :-

"20. All bangles except those made of precious metals.";

(7) for the entry at Sl.No.34, the following entry shall be substituted, namely :-

"34. Bread of all types ( branded or otherwise ).";

- (8) for the entry at SI.No.35, the following entry shall be substituted, namely :-

"35. Salt ( branded or otherwise ).";

- (9) after the entry at SI.No.38, the following entries shall be inserted, namely :-

- "39. Khadi garments, bags and made-ups.
- 40. All seeds other than oil seeds.
- 41. Gur and Jaggeri.
- 42. Items covered under PDS (except kerosene ).
- 43. Items under custom bond for re-export after manufacturing or otherwise.
- 44. Pappad.
- 45. Atta, Maida, Suji, Besan.
- 46. Prasdam, bhog or mahabhog by religious institutions.
- 47. Rakhi.
- 48. Kites.
- 49. Kutta Atta.
- 50. Poha, Murmura and lai.";

**(B) Amendments in the Third Schedule appended to the said Regulation :**

- (1) for the entry at SI.No.6, the following entry shall be substituted, namely :-

"6. All utensils including pressure cookers/pans except utensils made of precious metals.";

- (2) for the entry at SI.No.9, the following entry shall be substituted, namely :-

"9. Bearings including plumnes blocks, housing for bearing, locate rings and covers, adopter with drawl sleeves, lock-nuts, lock-washers, clamps and rolling elements.";

- (3) for the entry at SI.No.12, the following entry shall be substituted, namely :-

"12. Bicycles, Tricycles, cycle rickshaws and parts including tyres and tubes thereof.";

- (4) the entry at SI.No.15, shall be omitted ;

- (5) for the entry at SI.No.16, the following entry shall be substituted, namely :-

"16. Drugs and medicines including vaccines, syringes and dressings, medicated ointments produced under a drugs licence, light liquid paraffin of IP grade.";

- (6) for the entry at SI.No.17, the following entry shall be substituted, namely :-

"17. Castings including all metal castings.";

- (7) for the entry at SI.No.20, the following entry shall be substituted, namely :-

- "20. Bio-fertilizers and micro nutrients, also plant growth promoters and regulators, herbicides, rodenticides, chemical fertilizers, pesticides, weedicides and insecticides.";
- (8) for the entry at SI.No.25, the following entry shall be substituted, namely :-
- "25. Edible oils and oil cake.";
- (9) the entry at SI.No.30, shall be omitted ;
- (10) for the entry at SI.No.31, the following entry shall be substituted, namely :-
- "31. Fried and roasted grams.";
- (11) for the entry at SI.No.32, the following entry shall be substituted, namely :-
- "32. Edible varieties of rub gur.";
- (12) for the entry at SI.No.46, the following entry shall be substituted, namely :-
- "46. Napa slabs (rough flooring stones) and Shahabad stones.";
- (13) for the entry at SI.No.50, the following entry shall be substituted, namely :-
- "50. Pipes of all varieties including G.I. Pipes, C.I. Pipes, Ductile Pipes, PVC Pipes and hosepipes and fittings thereof.";
- (14) for the entry at SI.No.51, the following entry shall be substituted, namely :-
- "51. Plastic footwears including moulded plastic footwears, Hawai Chappals and Straps thereof.";
- (15) for the entry at SI.No.56, the following entry shall be substituted, namely :-
- "56. Railway coaches, engines, wagons and part thereof.";
- (16) for the entry at SI.No.57, the following entry shall be substituted, namely :-
- "57. Readymade garments but not including those made of khadi.";
- (17) the entry at SI.No.60, shall be omitted ;
- (18) for the entry at SI.No.61, the following entry shall be substituted, namely :-
- "61. Sewing machines, its parts and accessories.";
- (19) for the entry at SI.No.63, the following entry shall be substituted, namely :-
- "63. Silk fabrics including silk sarees but excluding handloom silk unless covered by Additional Excise Duty.";



- (20) for the entry at SI.No.64, the following entry shall be substituted, namely :-  
"64. Skimmed milk powder and UHT milk.";
- (21) for the entry at SI.No.65, the following entry shall be substituted, namely :-  
"65. Solvent oils.";
- (22) for the entry at SI.No.66, the following entry shall be substituted, namely :-  
"66. All kinds of spices and condiments including cumin seeds, turmeric, ajwain, haldi, dhania, hing(Asafoetida), methi, sonth, kalaunji, saunf, khatai, amchur, long-patta, dal-chini, tej-patta, javatri jaiphal, pepper, elaichi of all kind, dried chillies, kankaul mirch, tamarind seed and powder.";
- (23) for the entry at SI.No.72, the following entry shall be substituted, namely :-  
"72. Umbrella, its parts and accessories thereof except garden umbrella.";
- (24) for the entry at SI.No.75, the following entry shall be substituted, namely :-  
"75. Writing instruments, geometry boxes, colour boxes, crayons and pencil sharpener.";
- (25) the entry from SI.No.76 to SI.No.308, shall be omitted ;
- (26) for the entry at SI.No.355, the following entry shall be substituted, namely:-  
"355. Kerosene stove/lantern, petromax, glass chimney, hurricane lamp and its spares.";
- (27) for the entry at SI.No.357 the following entry shall be substituted, namely:-  
"357. Paper and Paper board.";
- (28) after the entry at SI.No.360 the following entry shall be inserted, namely:-  
"361. Processed meat, poultry, fish and processed or preserved vegetables and fruits, etc. including fruit jams, jelly, pickle, fruits squash, paste, fruit drink and fruit juice whether in sealed container or otherwise.  
362. Cottage cheese.  
363. Non-mechanized boats used by fisherman for fishing.  
364. Refractory monolithic.  
365. Nuts bolts, screws and fasteners.  
366. Medical equipment/devices and implants.  
367. Clay including fire clay, fine china clay and ball clay.  
368. Toys excluding electronic toys.  
369. Honey.

370. Combs.
371. Insulators.
372. Cups and glass of paper and plastics.
373. Buckets made of iron and steel, aluminium, plastic or other materials (except precious materials).
374. Coal tar.
375. Computer stationery.
376. Writing ink.
377. Rice bran.
378. Bio-mass briquettes.
379. River sand and grit.
380. Wet dates.
381. Khoya / khoa.
382. Porridge.
383. Imitation jewellery.
384. Feeding bottle, nipples.
385. Katha.
386. Fly ash.
387. Bed sheet, pillow cover and other made-ups covered by HSN entry nos.63.01, 63.02, 63.03, 63.04, 63.05 and 63.06.
388. Spectacles, parts and components thereof, contact lens and lens cleaner.
389. Linear Alkyle Benzene, L.A.B. Sulphonic Acid, Alfa, Olefin Sulphonates.
390. All CDs and DVDs, whether recorded or unrecorded.
391. Willow vicker.
392. Mekhla chaddar.
393. Misri, patasha as part of Prasad.
394. Sattu.
395. Handicrafts.
396. Cart driven by animals.
397. Chicken products.
398. Hand made safety matches.
399. Kirpan.
400. Religious pictures not for use as calendar.
401. Sacred thread, commonly known as yagyopavit.
402. Tapioca.
403. Sweat meat.
404. Mat locally known as madur made wholly or principally of *cyperus corymbosus* known locally as gola mathi, madurkathi or cyperus.
405. Rattan, reed (in Malayalam)
406. Plantain leaves.

407. Coconut fibre.
408. Chalk stick.
409. Idols made of clay.
410. Clay lamps.
411. Coconut in shell & separated kernel of coconut other than kopra.
412. Bamboo matting.
413. Muddhas made of sarkanda, phool bahari jhadoo.
414. Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as Khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki.
415. Mat locally known as madur made mainly of Cyperus Corymbosus known locally as gola methi, madur kathi, mutha or Cyperus Malaccensis known locally as Chimatipati, and handicraft made of mat.
416. Animal shoenails.
417. Appalam, vadam and vathal.
418. Panchamritam, namakatti, vibhuti.
419. Unprocessed green leaves of tea.
420. Leaf plates and cups-pressed or stitched.
421. Unbranded broomsticks.
422. Agate.
423. Takhti.
424. Beehive.
425. Gamosha.
426. Bukhari.
427. Loi.
428. Pattu.
429. Gabba.
430. Kangri.
431. Quandakari.
432. Atukulu.
433. Sabai grass and rope.
434. Sirali, bageshi, barroo, date leaves, baskets, tattas, fans, curtens, mattings and other goods made thereof, handmade sooma and germa, handmade barahi of leather, utensils and decorative articles made only of bamboo and fibrous plants like sabai / shishal.
435. Matstick and reed obtainable from Cyperus Corymbosus known locally as gola methi, madur kathi, mutha, or Cyperus Malaccensis known locally as chimatipatt.
436. Industrial input as specified at Annexure 'A' to this schedule.
437. Capital Goods as specified at Annexure 'B' to this schedule.



## Annexure - A

### LIST OF INDUSTRIAL INPUTS

Serial No.	HSN Heading No (2004-05)	Sub Heading No	Description of goods
(1)	(2)	(3)	(4)
1.	15.01		Animal (including fish) fats and oils, crude, refined or purified
2.	15.06		Glycerol, Crude, Glycerol Waters and Glycerol lyes
3.	15.07		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.	15.08		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.	17.02		Liquid glucose (non medicinal), Dextrose Syrup.
6.		2204.10	Denatured ethyl alcohol of any strength
7.		2505.00	Sulphur, Barytes
8.	26.02		Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight
9.	26.03		Copper ores and concentrates
10.	26.04		Nickel ores and concentrates
11.	26.05		Cobalt ores and concentrates
12.	26.06		Aluminium ores and concentrates
13.	26.07		Lead ores and concentrates
14.	26.08		Zinc ores and concentrates
15.	26.09		Tin ores and concentrates
16.	26.10		Chromium ores and concentrates
17.	26.11		Tungsten ores and concentrates

18.	26.12		Uranium or Thorium ores and concentrates
19.	26.13		Molybdenum ores and concentrates
20.	26.14		Titanium ores and concentrates
21.	26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates
22.	26.16		Precious metal ores and concentrates
23.	26.17		Other ores and concentrates
24.	26.18		Granulated slag (slag sand) from the manufacture of iron or steel
25.	26.21		Ground granulated blast-furnace slag (GGBS)
26.		2707.10	Benzole
27.		2707.20	Toluole
28.		2707.30	Xylol
29.		2707.40	Naphthalene
30.		2707.50	Phenols
31.		2707.60	Creosote oils
32.		2707.90	Mixed Xylene
33.		2711.14	Butadiene
34.		2712.20	Normal Paraffin
35.		2714.10	Bitumen
36.	28.01		Fluorine, Chlorine, Bromine and Iodine
37.	28.02		Sulphur, sublimed or precipitated; colloidal sulphur
38.	28.03		Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)
39.	28.04		Hydrogen, rare gases other than metals excluding oxygen (medicinal grade)
40.	28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury
41.	28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid
42.	28.07		Sulphuric acid and anhydrides thereof; Oleum
43.	28.08		Nitric acid; sulphonitric acids
44.	28.09		Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids



45.	28.10		Oxides of boron; boric acids compounds of non-metal
46.	28.11		Other organic acids and other Inorganic compounds of non-metal
47.	28.12		Halides and halide oxides of non-metals
48.	28.13		Sulphides of non-metals; commercial phosphorus trisulphide
49.	28.14		Ammonia, anhydrous or in aqueous solution
50.	28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium
51.	28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium
52.	28.17		Zinc oxide, zinc peroxide
53.		2818.10	Aluminium hydroxide, aluminium calcides
54.	28.19		Chromium oxides and hydroxides
55.	28.20		Manganese oxides
56.		2821.10	Iron oxides and hydroxides;
57.	28.22		Cobalt oxides and hydroxides; commercial cobalt oxides
58.	28.23		Titanium oxide
59.	28.24		Lead oxides, Red lead and Orange lead
60.	28.25.		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides
61.	28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts
62.	28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides
63.	28.28		Bleach liquor, Bleaching powder, sodium hypochlorides, sodium chloride
64.	28.29		Chlorates and Perchlorates; Bromates and Perbromates; Iodates and periodates
65.	28.30		Sulphides; Polysulphides
66.	28.31		Dithionites and sulfoxylates
67.	28.32		Sulphites; thiosulphates

68.		2833	Sodium sulphate, alums, Peroxosulphates (Persulphates), Sodium Hydrogen sulphate, Ferrous sulphate, Copper sulphate, Amorium alum, potash alum and ferric alum, Manganese sulphate, Strontium sulphate
69.		2833.90	Basic Chromium Sulphate, sodium sulphate, Magnesium sulphate, Ferrous sulphate
70.	28.34		Nitrites; nitrates
71.	28.35		Phosphinates (hypophosphites), phosphonates (phosphites); phosphates and polyphosphates, Sodium Tripoliuphosphate, Trisodium phosphate
72.	28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbonate
73.	28.37		Cyanides, cyanide oxides and complex cyanides
74.	28.38		Fulminates, cyanates and thiocyanates
75.	28.39		Silicates, commercial alkali metal, silicates of sodium, sodium metasilicates, sodium metasilicates of potassium, Magnesium, Trisilicate
76.	28.40		Borates; peroxoborates (perborates)
77.	28.41		Sodium bichromate
78.		2841.10	Sodium dichromate
79.		2841.20	Potassium dichromate
80.	28.44		Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products
81.	28.45		Isotopes other than those of heading No. 28.44; compounds, inorganic or organic of such isotopes, whether or not chemically defined
82.	28.46		Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium or of mixtures of these metals
83.	28.47		Hydrogen peroxide
84.	28.48		Phosphides, whether or not chemically defined, excluding ferrophosphorus
85.	28.49		Silicon carbide

86.		2849.10	Calcium carbides.
87.	28.50		Hydrides, nitrites, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49
88.		2901.21	Ethylene
89.		2901.22	Propylene
90.	29.02		Cyclic Hydrocarbons
91.	29.03		Halogenated derivatives of Hydrocarbons
92.	29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated
93.	29.05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
94.		2905.11	Methanol
95.		2905.31	DI-Ethylene Glycol, Mono-Ethylene Glycol
96.	29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
97.	29.07		Phenols; Phenol-Alcohols and their derivatives
98.	29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols
99.	29.09		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
100.	29.10		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives
101.	29.11		Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives
102.	29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde
103.	29.13		Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12



104.	29.14	Acetone, NIBK, MEK, Cyclohexanone, diacetone alcohol and others
105.	29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
106.	29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
107.	29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives
108.	29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives
109.	29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives
110.	29.20	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives
111.	29.21	Amine-function compounds and derivatives and salts
112.	29.22	Oxygen-function amino-compounds
113.	29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids
114.	29.24	Carboxyamide-function compounds; amide-function compounds of carbonic acid
115.	29.25	Carboxyamide-function compound (including saccharin and its salts) and imine-function compounds.
116.	29.26	Nitrile-function compounds
117.	29.27	Diazo-, Azo- or azoxy-compounds
118.	29.28	Organic derivatives of hydrazine or of hydroxylamine
119.	29.29	Compounds with other nitrogenfunction

120.	29.30	Organo-sulphur compounds
121.	29.31	Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic Acid and their Derivatives
122.	29.32	Heterocyclic compounds with oxygen heteroatom(s) only
123.	29.33	Heterocyclic compounds with nitrogen heteroatom(s) only
124.	29.34	Nucleic acids and their salts; other heterocyclic compounds
125.	29.35	Sulphonamides
126.	29.38	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives
127.	29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives
128.	29.42	Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic Acid and their Derivatives
129.	32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives excluding catechu or gambiar
130.	32.02	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
131.	32.03	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter of vegetable or animal origin excluding catechu or gambiar
132.	32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined excluding catechu or gambiar
133.	32.05	Colour lakes; preparations based on colour lakes

134.		3206	Pigments, Inorganic products of kind used as luminophores, Ultramarine and preparations, Lithphone and other pigments and preparations based on zink sulphide
135.		3206.49	Red oxide, Bronze powder
136.		3206.90	Master Batches, other coloring matter including ultra marine blue
137.	32.07		Prepared pigments and all their derivatives
138.		3207.10	Glass frit and other glass, in the form of powder, granules or flakes
139.		3207.90	Other
140.	32.11		Prepared driers.
141.	32.12		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.
142.		3215.90	Printing ink whether or not concentrated or solid.
143.	34.02		Silicon surfacted, Non-ionic, Sulphonated or sulphated oxide, Chlorine castor oil
144.	34.04		Artificial waxes and prepared waxes
145.	35.01		Casein, caseinates and other Casein derivatives, casein glues.
146.	35.07		Enzymes; prepared enzymes not elsewhere specified or included
147.		3707.00	Chemical preparations for photographic uses (other than varnishes, glues, adhesives, and similar preparations)
148.	38.01		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
149.	38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black



SERIES II No. : 32

DATED : 25<sup>th</sup> AUGUST, 2005

150.	38.04		Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil
151.	38.05	3805.10	Gums and turpentine oil
152.	38.06		Rosin and resin acids, and derivatives thereof: rosin spirit and rosin oils; run gums.
153.	38.07		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
154.		3808.10	Insecticides, fungicides, herbicides, weedicides and pesticides of technical grade.
155.		3808.20	Sodium penta chlorophnate
156.	38.09		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
157.	38.12		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics
158.	38.14		Reducers and blanket wash/roller wash used in the printing industry.
159.	38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.
160.	38.17		Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading No. 27.07 or 29.02
161.	38.18		Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics
162.	38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols
163.		3824.90	Retarders used in the printing industry.
164.	39.01		Polymers of ethylene in primary forms
165.	39.02		Polymers of propylene or of other olefins, in primary forms

166.	39.03		Polymers of styrene, in primary forms
167.	39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms
168.	39.05		Polymers of vinyl acetate or of other vinyl esters in primary forms; other vinyl polymers in primary forms
169.	39.06		Acrylic polymers in primary forms
170.	39.07		Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms
171.	39.08		Polyamides in primary forms
172.	39.09		Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms
173.	39.10		Silicones in primary forms
174.	39.11		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products not elsewhere specified or included in primary forms
175.	39.12		Cellulose and its chemical derivatives, and cellulose ethers, not elsewhere specified or included in primary forms
176.	39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms
177.	39.14		Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13, in primary forms
178.	39.15		Waste, Parings and Scrap, of plastics
179.	39.19		Self adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls.
180.	39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular, whether lacquered or metallised or laminated, supported or similarly combined with other materials or not
181.		3921.13.10	Flexible Polyurethane Sheet, Film, Foil and Strips.
182.		3921.90.10	Thermocol

183.	39.23		Articles for the conveyance or packing of goods, of plastics, stoppers, lids, caps and other closures, of plastics but not including- (a) insulated wares (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
184.	40.01		Natural Rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips
185.	40.02		Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip
186.	40.03		Reclaimed rubber in primary forms or in plates, sheets or strip
187.	40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber
188.	47.01		Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials
189.	48.19		Cartons (including flattened or folded cartons), boxes (including flattened or folded boxes), cases, bags and other packing containers, of paper, paperboard, whether in assembled or unassembled condition.
190.	48.21		Paper printed labels and paperboard printed labels.
191.	48.22		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)
192.	48.23		Paper self adhesive tape and printed wrappers used for packing.
193.		5402.33	Polyester texturised yarn
194.		5402.42	Yarn of Polyesters, partially oriented
195.		6305.10	Sacks and bags, of a kind used for the packing of goods, of jute or of other textile bast fibres
196.	70.07		Carboys, bottles, jars, phials of glass, of a kind, used for the packing goods; stoppers, lids and other closures, of glass:



197.	70.14		Glass fibres (including glass wool and glass filaments) and articles thereof (for example: yarn, woven fabrics), whether or not impregnated, coated, covered or laminated with plastics or varnish.
198.	72.02		Ferro alloys
199.		7607.60	Aseptic packaging aluminium foil of thickness less than 0.2 mm and backed by paper and LDPE.
200.	83.09		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.
201.			Polymer of Styrene-polystyrene or Expandable Polystyrene.
202.			Textile Finishing agents. Textile Printing Binder-PVA Copolymer Textile Non-woven binder-PVA copolymer Lamination emulsion-PVA copolymer Packaging emulsion-PVA copolymer Sticker Emulsion-PVA copolymer Binder for water based paint-PVA copolymer
203.			Water / Hydraulic / industrial valves
204.			Copper Clad sheets (PCB Sheets) for Printed Circuit Boards
205.			H-70 base oil
206.			Strings for Musical instrument's
207.			Purified Terephthalic Acid
208.			Expandable Polysterene or Polysterene of Styrene
209.			Zinc Oxide
210.			Jute Yarn, Jute Cloth and Juth twine
211.			PP / HDPE Woven sacks PP HDPE Fabrics
212.			Refractory Monoothic
213.		3905.10	PVA Copolymer
214.			CNSL, cardanol & Alklyd Resins
215.			Hessian cloth, jute Cloth / Sheets
216.			Metal containers

217.			Sodium Sulphate
218.			Pine Oil, Terepeneol (2906.10)
219.			Mild Steel Sheets
220.			Camphor (2914.20)
221.			Micro cellular Sheets, Banwar Sheets & Hawai Straps
222.			Woven Label Tapes
223.			Wodden Crates
224.			Polymers of Venyl Acetate and Poly Venyl acetate Emulsion
225.			Empty cylinders of LPG
226.			Railway freight containers attachable to wagon
227.	8201.00		Tools & Dyes. "Tools that is to say,- (a) Power Tools such as electric drills, tapping machines, hammers, sanders, planners, screw drivers, blowers routers, winches, grinders, super abrasives floor, stone for sharpening carpenters instruments, tile polishing blocks and rubbing bricks; (b) Cutting Tools such as taps, milling cutter, reamers, segments, carbide tools, saws, high speed cut-off machines, shears, nibblers, compound milter saws, masonry culters, diamond dresser cutter gear hobbs and gear shaper cutters; (c) Measuring Tools such as micrometers vernier calipers, feeler gauges, height gauges slip gauges snap gauges, pressure gauges dial thermometers, water meter and measuring steel tapes; (d) Hydraulic Tools such as jacks, pipe benders torque wrenches, breakers, cylinders and control valves; (e) Pneumatic Tools such as impact wrenches, rammers, grinders, drills torque wrenches, tilters, regulators and lubricant applicators;

			(f) Hand Tools such as spanners pliers, screw drivers, hammers, torque tools, cold chisels, drill bits and burrs, tools bits hack saws, hack saw blades and frames band saw rolls, dice die nuts, tools for carpentry, tools for masons and steel files.
228.		9607.00	Zip / zip fasterner
229.		7301.10	Stainless steel but not including finished goods thereof
230.			Silicon Carbaride
231.		6406.00	Parts of footwear (including upper) / Re-processed Sole
232.			Sewing machine spare parts and thread
233.			Buttons
234.			Transformers used in the transmission / distribution of Electricity

## Annexure - B

### List of Capital Goods to be inserted in the Third Schedule

Plant and machinery, that is to say -

- (i) Machinery for tea industry;
- (ii) Machinery for food and food processing industries including flour mill;
- (iii) Machinery for Sugar mill;
- (iv) Machinery for beverages, tobacco and tobacco products industries;
- (v) Machinery for jute, hemp, mesta textiles industries;
- (vi) Machinery for textile industries including hosiery other than jute;
- (vii) Machinery for engineering industries;
- (viii) Machinery for paint industry;
- (ix) Machinery for furniture and wood products industries;
- (x) Machinery for paper and paper products and printing, publishing and allied industries;



- (xi) Machinery for leather and fur product industries;
- (xii) Rubber, plastic, petroleum and coal product industry machinery;
- (xiii) Machinery for chemical and chemical products;
- (xiv) Machinery for basic metal and alloys industries;
- (xv) Machinery for non-metallic mineral product and industries;
- (xvi) Machinery for construction works;
- (xvii) Transport equipment and motor parts manufacturing machinery;
- (xviii) Mining machinery;
- (xix) Packaging machinery;
- (xx) Foundry machinery;
- (xxi) Agricultural machinery other than those mentioned elsewhere in any other Schedule;
- (xxii) Waste treatment plant and pollution control equipment manufacturing machinery;
- (xxiii) Machinery for printing industry;
- (xxiv) Machinery for iron and steel industry;
- (xxv) Machinery for refrigeration and cooling towers including air conditioner;
- (xxvi) Cooling towers;
- (xxvii) Earth moving machinery;
- (xxviii) Spare Parts, accessories and components of the plant and machinery specified in items (i) to (xxvii).

**(C) Amendments in the Forth Schedule appended to the said Regulation :**

- (1) for the entry at SI.No.1, the following entry shall be substituted, namely :-

\*1. Petroleum Products (other than liquid petroleum gas, Compressed Natural Gas, Lubricants, Coal Tar and Kerosene) such as Naphtha, Aviation Turbine Fuel, Spirit, Gasoline, Diesel (High Speed Diesel, Super Light Diesel Oil, Light Diesel Oil), Furnace Oil, Organic Solvent, Mixture and combination of above products.

**(D) Amendments in the Fifth Schedule appended to the said Regulation :**

- (1) In the Fifth Schedule to the said Regulation, for the entry against serial number 46, the following entry shall be substituted, namely :-

SERIES II No. : 32

DATED : 25<sup>th</sup> AUGUST, 2005

"46. Office of the INTERNATIONAL COURT OF JUSTICE (for sales intended for official use).";

(E) Amendments in the Sixth Schedule appended to the said Regulation :

- (1) In the Sixth Schedule to the said Regulation, under the entry against serial number 2, for the words, "Dadra and Nagar Haveli", the words "Daman and Diu" shall be substituted.

This notification shall come into force with immediate effect.

By Order and in the name of the  
Administrator of Daman & Diu.

Sd/-

( P. J. Bamania )

Deputy Secretary (Finance).