

CHANDIGARH VALUE ADDED TAX

**“SCHEDULE –‘A’
(See Section 16)**

LIST OF TAX FREE GOODS

Sr. No.	Name of Commodity	Added/Deleted vide Notification
1.	Agricultural implements and parts thereof as per details annexed.	
2.	Aids and implements used by handicapped persons.	
3.	All types of bangles excluding those made of precious metals.	
4.	Aquatic feed, poultry and cattle feed including feed supplements, grass, hay and straw except Pet Animal feeds and its supplements	Aquatic feed and poultry feed deleted vide Notification No. E&T/ETO (VAT)-2009/7574, dated 24.12.2009
5.	Betel leaves.	
6.	Books, periodicals and journals including maps, charts and globes.	
7.	Bread.	
8.	Charcoal.	
9.	Charkha, Amber Charkha, handlooms and handloom fabrics and Gandhi Topi.	
10.	Coarse grains other than paddy, rice and wheat.	
11.	Condoms and contraceptives.	
12.	Crudely tanned leather and desi jutties made thereof.	
13.	Curd, Lassi, butter milk.	
14.	Earthen pots.	
15.	Electrical energy.	
16.	Fertilizers including bio-fertilizers and organic fertilizers, gypsum, pesticides, weedicides, insecticides and fungicides.	
17.	Firewood except casurina and calyptus timber.	
18.	Fishnet, fishnet fabrics and fish seeds.	
19.	Fresh milk, pasteurized milk and separated milk other than covered by entry 55 of Schedule –‘B’.	

20.	Fresh Plants, saplings and fresh flowers.	
21.	Fresh vegetables and fruits.	
22.	Garlic and ginger.	
23.	Green Tea.	
24.	Goods taken under customs bond for re-export after manufacturing or otherwise.	
25.	Gur and jaggery.	
26.	Hawan Samagri.	
27.	Human blood and blood plasma.	
28.	Husk and pulses.	
29.	Indigenous handmade musical instruments.	
30.	Khaddi garments, Khaddi goods and made ups.	
31.	Kirpan.	
32.	Kumkum, bindi, alta and sindhoor.	
33.	Liquor sold against licenses L-iA, L-2, L-2A,L-2B,L-3, L-3A, L-4, L-4A,L-5,L-5B, L-5C,L-9,L-12A,L-12C,L-13,L-13A, L-14, L-14A,L-14AA and L-14B issued under Punjab Excise Act, 1914: Provided that VAT has been paid in the State of Punjab.	
34.	Meat fish prawn and other aquatic products when not cured or frozen, eggs, livestock and animal hair.	
35.	Misri, Patasha, Fullian, Makhana and Chirbara.	
36.	National Flag.	
37.	Non-branded Atta, Maida, Suzi and Besan.	
38.	Non-judicial stamp paper sold by Government Treasuries; postal items like envelope and post card sold by Government; rupee note, when sold to the Reserve Bank of India and cheques either in loose or book form.	
39.	Organic Manure.	
40.	Pappad & Warian.	A new item "Warian" added vide Notification No. E&T/ETO (VAT)-2009/7574, dated 24.12.2009
41.	Rakhi.	
42.	Raw wool and its waste.	

43.	Sales made by Canteen Stores Department to serving personnel and ex-servicemen directly or through unit run canteens.	
44.	Salt of all kinds including processed and branded salts.	
45.	Seeds of all kinds except oil seeds.	
46.	Semen including frozen semen.	
47.	Silk worm laying cacoon and raw silk and its waste.	
48.	Slate and slate pencils and chalks	
49.	Sugar and Khandsari.	
50.	(Omitted)	
51.	Tender green coconut.	
52.	Textile fabric including terry towels.	“Including Terry Towels” omitted vide Notification No. 506-FII(8)-2007/3623, dated 18.6.2007.
53.	Tobacco.	Omitted vide Notification No. 16/2/3-FII(8)-2007/2893, dated 22.5.2007.
54.	Toddy, Neera and Arak.	
55.	Wan	
56.	Water other than aerated, mineral, distilled, medicinal, tonic, battery, demineralised water and water sold in sealed container.	
57.	Wheat bran.	
58.	Any goods sold to the units situated in Special Economic Zone, within the Union Territory Chandigarh, as notified by the Ministry of Commerce, Government of India, for the purpose of trading/manufacturing for taxable goods.	Substituted as “Sale of any goods made to units/developers situated in SEZ, within the U.T., Chandigarh., Chandigarh for the purpose of manufacture, production, processing, assembling, repairing, reconditioning, re-engineering, packaging, or for use as trading or packing material of packing accessories in an unit located in a SEZ by the

		<p>developer of the SEZ, if such registered dealer has been authorized to establish such unit or to develop, operate and maintain such SEZ by the authority specified by the Chandigarh Administration in its SEZ policy duly notified in this behalf, subject to the following conditions, namely:-</p> <p>(a) The dealer obtains and furnishes a certificate in the form appended to this notification duly countersigned by the SEZ Authority; and</p> <p>(b) The goods purchased are used only for the aforesaid purposes.</p> <p>Vide Notification No. 16/2/3-FII(8)-2007/6634, dated 23.10.2007.</p> <p>In the existing entry against item No. 58, after the words, “for the purpose of” the words “setting up, operation, Maintenance” has been added vide Notification No. E&T/ETO (VAT)-2009/3283, dated 22.1.2009.</p>
59.	Ethanol, meant for blending in petrol.	Added vide Notification No. 380-FII(8)-2007/2529, dated 7.5.2007.
60.	Incense sticks commonly known as Agarbatti, Dhupkathi or Dhupbatti.	Added vide Notification No. 1827-FII(8)-2007/7681, dated

		10.12.2007.
61.	Liquefied Petroleum Gas for domestic use.	Added vide Notification No. 16/2/3-FII98)-2008/4222, dated 11.6.2008.
62.	Sale of eatables and drinks by Messes and Canteens run in the Educational Institutes in the Union Territory, Chandigarh	Added vide Notification No. E&T/ETO(VAT)-2009/ 4171 Dated 17.02.2009.
63.	Mehandi (Heena)	Added vide Notification No. E&T/ETO (VAT)-2009/ 7574, dated 24.12.2009
64.	Sale made by Central Police Canteen at Chandigarh to serving Central Police Personnel directly on purchases made only from Chandigarh	
65.	Handicrafts and artifacts by 'Artisans' who are sponsored by a Government Agency and who display their art of making handicrafts/artifacts live before public	

**“SCHEDULE –B
(See Section 8)
LIST OF GOODS TAXABLE @ 5%**

Sr. No.	Name of Commodity	Added/Deleted vide Notification
1.	Agricultural implements and parts thereof other than those mentioned in Schedule-A.	
2.	Areca nut powder and betel nut.	
3.	Bamboo.	
4.	Bearings of all types.	
5.	Bed sheets, pillow covers and other made ups.	
6.	Beedi leaves.	
7.	Beltings of all varieties and descriptions.	
8.	Bicycles, tricycles, cycle rickshaws, tyres and tubes and parts thereof.	
9.	Biomass briquettes.	
10.	Bitumen.	
11.	Bone meal.	
12.	Branded atta, maida, suji and besan.	
13.	Bricks of all kinds including fly ash bricks, refractory bricks and ashphaltic roofing earthen tiles.	

14.	Buckers made of iron and steel, aluminum, plastic or other materials excluding those made of precious materials.	
15.	Candles.	
16.	Capital goods i.e. Plant and Machinery but excluding the goods on the sale of which a taxable person is not entitled for input tax credit sub-section 5 of Section 13 of the Act.	For the word "Machinery", the words "Machinery and parts thereof" substituted vide Notification No. 1532-FII(8)-2006/3672, dated 27.6.2006.
17.	Castor oil.	
18.	Centrifugal, mono block and submersible pump sets and parts thereof.	
19.	Clay including fireclay, fine china clay and ball clay.	
20.	Coal tar.	
21.	Coffee beans and seeds, coca a pod and chicory.	
22.	Coir and Coir products, excluding coir mattresses.	
23.	Combs.	
24.	Communication equipments such as, Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X)	
25.	Computer stationary.	
26.	Cottage cheese (Paneer).	
27.	Cotton waste.	
28.	Crucibles.	
29.	Cups and glasses of paper and plastic.	
30.	(Omitted)	
31.	Drugs and medicines including vaccines, syringes and dressing, mediated ointments produced under drugs license, light liquid paraffin of IP grade, medical equipments/devices and implants.	
32.	Dry fruits.	
33.	Edible oils.	
34.	Electrodes.	

35.	Embroidery or zari articles, that is to say, imi, zari, Kasab, saima, dabka, chumki, gota sitara	
36.	Exercise books, graph books and laboratory note books.	
37.	Feeding bottles and nipples.	
38.	Ferrous and non-ferrous metals and alloys, non-metals such as aluminium, copper, zinc, and extrusions of these.	
39.	Fibers of all types and fiber waste.	
40.	Fly ash.	
41.	Fried and roasted grams and groundnuts.	
42.	Hand pumps, spare parts and fittings thereof.	
43.	Hand Tools.	For the words "Hand Tools" the words "Hand Tools, Cutting Tools, Threading Tools, Power Tools, Grinding wheels and abrasives" substituted vide Notification No. 1532-FII(8)-2006/3672, dated 27.6.2006
44.	Handicrafts.	
45.	Hardware of iron and steel (not enameled or plated).	Substituted as Hardware of iron and steel, such as Aldrops, Latches, Handles, Hinges, Door Springs and door stoppers whether polished, enameled or plated vide Notification No. 1532-FII(6)-2006/3672, dated 27.6.2006
46.	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower.	
47.	Hing (Asafoetida).	
48.	Honey.	
49.	Hosepipes and fittings thereof.	
50.	Hosiery goods.	
51.	Hurricane lanterns.	
52.	Husk and bran of cereals.	
53.	Ice.	
54.	Imitation jewellery and synthetic	

	gems.	
55.	Incense sticks commonly known as agarbatti, dhupkathi or dhubpatti.	Omitted from Schedule –B and added at Sr. No. 60 of Schedule-A vide Notification No. 1827-FII(8)-2007/7681, dated 10.12.2007
56.	Industrial cables (High Voltage cables, PVC or XPLE insulated wires and cables, jelly filled cables, optical fibers)	
57.	Insulators.	
58.	Industrial inputs and packing materials(as per list appended to the Schedule)	
59.	Intangible goods of all kinds like copyright, patent and rep license.	
60.	IT products including computer, telephone, (Omitted), Digital Video Disk and Compact Disk, Teleprinter and Wireless Equipment and parts thereof. <i>Cell Phone omitted w.e.f. 18.04.2015</i>	Substituted as Telephones, cell phones, tele-printer, wireless equipment and parts thereof, Digital Video Disc and Compact Disc and Information Technology products as given hereunder:- (As given in Notification No. 1532-FII(8)-2006/3672, dated 27.6.2006.
61.	Kattha.	
62.	Kerosene lamps/lantern petromax and glass chimney.	
63.	Kerosene oil sold through PDS.	
64.	Knitting wool and knitting needles.	
65.	Lac and shellac.	
66.	Leaf plates and cups.	
67.	Lignite.	
68.	Lime, Lime stone, Clinker and dolomite.	
69.	Linear alkyl benzene, L.A.B Sulphonic Acid, Alfa Olefin Sulphonate	
70.	Metal Castings.	
71.	Milk when purchased for use in manufacture of any goods other than tax free goods.	
72.	Moulded plastic footwear Hawaii	

	chappals and straps thereof.	
73.	Murmuralu, pcalalu, atukulu, puffed rice and muri.	
74.	Napa slabs (Rough flooring stones) and Shahbad stones.	
75.	Newars.	
76.	Non-mechanized boats used by fishermen for fishing.	
77.	Nuts, bolts, screws, fasteners and nails.	
78	Oil cake , de-oiled cake and de-oiled rice-bran.	
79.	(Omitted)	
80.	(Omitted)	
81.	Paper, Paper Board and Newsprint.	Substituted as Paper, Paper Board and Newsprint including Ammonia paper, Blotting paper, Carbon paper, Cellophane, PVC Coated Paper, Tissue paper, Art Boards, Card Boards, Corrugated Board, Duplex Board, Pulp Board, Straw board, File Cover other than plastic file covers and file boards excluding photographic paper and waste paper.” Vide Notification No. 1532-FII(8)-2006/3672, dated 27.6.2006.
82.	Pipes and pies fittings of ductile pipes and Poly Venyl Chloride	
83.	Pizza bread	
84.	Plastic footwear	
85.	Plastic granules, plastic powder and master batches	
86.	Printing material including diary and calendar	
87.	Printing excluding toner and cartridges	
88.	Processed fruits, vegetables including fruit jams, jelly, pickle, fruit squash,	This item is substituted as “Processed Fruits

	paste, fruit drink and fruit juice, juice (whether in sealed container or otherwise)	and Vegetables i.e. Fruit, Jams, Jelly, Pickle, Fruit Drink and Fruit & Vegetable Juices, whether in sealed container or otherwise.
89.	Processed meat poultry and fish	
90.	Pulp of bamboo, wood and paper	
91.	Railway wagons, engines, coaches and parts thereof	
92.	Readymade garments	
93.	Refectory monolithic	
94.	Renewable energy devices and spare parts	
95.	Residues of starch manufacture and similar residues, beet pulp, biogases and other waste of sugar manufacture, brewing or distilling dregs and waste whether or not in the form of pellets excluding molasses	
96.	Rice bran	
97.	River sand	
98.	Roasted or fried grains and groundnut	
99.	Safety matches	
100.	Sales made to Government of India or State Government against declaration in form 'D' as provided for under the Central Sales Tax Act, 1956.	Omitted vide Notification No. 16/2/3-FII(8)-2007/2893, dated 22.5.2007.
100-A.	Sales made to Canteen Stores Department subject to the furnishing of a certificate duly signed and stamped by the officer authorized to make purchase certifying that the goods purchased are meant for sale to serving military personnel and ex-servicemen directly or through unit run Canteens.	Added vide Notification No. 1532-FII(8)-2006/3672, dated 27.6.2006.
100-B.	Sales made to Central Police Canteen, Behlana Camp, P.O. Air Port, Chandigarh subject to the furnishing of a certificate duly signed and stamped by the officer authorized to make such purchase certifying that the goods purchased are meant for sale to serving Central Police Military Forces personnel directly, provided the canteen made total purchases from within the Union Territory of Chandigarh.	
101.	Sales made to P.S.E.B. for generation, transmission and distribution of electrical energy against a certificate duly filled and signed by the competent authority.	
102.	School Bags	
103.	Scrap, parings and waste of metals, non-metals, glass and plastic	
104.	Sewing machines and parts thereof	

105.	Ship and other water vessels	
106.	Silk fabrics excluding handloom silks	
107.	Skimmed milk powder and UHT milk	
108.	Solvent oils other than organic solvent oil	
109.	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies	
110	Spectacles, parts and components thereof, contact lens and lens cleaners	
111.	Sports goods including exercise and multi gym equipments, accessories and parts thereof, sports apparel, football shoes and spikes	
112.	Stainless steel sheets	
113.	Starch	
114.	Sugarcane	
115.	Sulphur of all kinds, other than sublimated sulphur, precipitated sulphur and colloidal sulphur	
116.	Tamarind seed and powder.	
117.	Tea excluding green tea.	
118.	Toys excluding electronic toys.	
119.	Tractors and harvesters and attachments and parts thereof.	Substituted as "Tractors, tractor tyres, tractor tubes and harvesters, attachments and parts thereof" vide Notification No. 1532-FII(8)-2006/ 3672, dated 27.6.2006.
120.	Transformers	
121.	Transmission towers.	
122.	Umbrella except garden umbrella.	
123.	Unbranded bhujia and namkeen.	
124.	Unbranded washing soap.	
125.	Utensils of all kinds including pressure cookers and pans excluding utensils made of precious metals.	
126.	Vanaspati (Hydrogenated Vegetable Oils).	
127.	Vegetable oils including gingili and bran oil.	
128.	Waste paper.	
129.	Wet dates and porridge.	
130.	Windmill for water pumping and for	

	generation of electricity.	
131.	Wooden crates.	
132.	Writing ink.	
133.	Writing instruments, geometry boxes, colour boxes, crayons and pencil sharpeners.	Substituted as “Writing instruments, geometry boxes, colour boxes, brushes for colour boxes, crayons pencil, pencil sharpeners and erasers” vide Notification No. 1532-FII(8)-2006/ 3672, dated 27.6.2006
134.	Yarn of all types, including yarn waste and sewing thread except cotton yarn	
135.	Zippers.	
136.	All types of Liquor: as defined in Punjab Excise Act, 1914, as applicable in the Union Territory, Chandigarh.	Added vide Notification No. 917-FII (8)-2006/1942, dated 31.3.2006. This item omitted from Schedule ‘B’ and placed in Schedule ‘F’ i.e. the list of goods taxable @ 12.5% w.e.f. 1.4.2009 vide Notification No. E&T/ ETO (VAT)-2009/ 4262, dated 2.3.2009.
136.	Baggar, Teelan, Kahi, Sarkanda, Chikkus, Tokray Dallan, Joori Kuchi.	Added vide Notification No. 1532-FII(8)-2006/3672, dated 27.6.2006.
137.	Desert Water Coolers and spare parts thereof.	Added vide Notification No. 16/2/3-FII(8)-2006/6852, dated 7.11.2006
137.	Diesel Engines up to 10 BHP (Brake Horse Power) and parts thereof.	Added vide Notification No. 1532-FII(8)-2006/3672, dated 27.6.2006.
138.	Doona, Pattal, Baskets Tillon Grass and Sirki	-do-
139.	Hand crafted footwear.	-do-
140.	Hand Fans, Chatai and Jharu.	-do-
141.	Paawa, Baahi, Kahi dasta, Chakla-Valen, Nimbu Nachor and Pinjra (rat) made of wood.	-do-

142.	Kerosene Pressure Stoves, Woodstoves and parts thereof.	“Woodstoves” added vide Notification No. E&T/ETO (VAT)-2009/7574, dated 24.12.2009.
143.	Multilayer polyethylene film used for packing milk.	-do-
144.	Plastic crockery including tub, mug, water jug, school tiffin, bottles, chapatti boxes, plastic spoons, Katory, basin, tub, tokri, pattra.	-do-
145.	Stone Bajri, Crusher sand and Stone dust.	-do-
146.	Saag Cutter Machine known as Mini Toka.	-do-
147.	Valves	-do-
148.	Old/Used Cars.	Added vide Notification No. 1068-FII(8)-2007/2483, dated 3.5.2007.
149.	Terry Towels.	Added vide Notification No. 506-FII(98)-2007/3623, dated 18.6.2007.
150.	High Power Saver Compact Fluorescent Lamps sold through Chandigarh Renewable Energy of Science and Technology to consumers	This item is substituted as “Compact Florescent Lamps (CFL)” vide Notification No. E&T/ETO (VAT)-2009/7574, dated 24.12.2009.
151	Mosquito Repellants, Toilet Cleaners, Wood preservatives, Chemicals for killing domestic insects, termicides, phenyl and similar other products which are not used for agriculture purpose.	This item is added vide Notification No. E&T/ETO (VAT)-2009/7574, dated 24.12.2009
152	Sweetened Flavoured Milk.	-do-
153	Desi Ghee	-do-
154	Mentha Oil	-do-

155	All kinds of Pet Animals Feed and its supplements.	-do-
156	Sweetmeals (Halwai goods only)	

SCHEDULE-C
(See Section 8)
LIST OF GOODS TAXABLE @ 1%

1.	Bullions	
2.	Gold, Silver and platinum ornaments.	
3.	Noble metals and ornaments	
4.	Precious Stones.	
5.	Pulses	Added w.e.f. 18.04.2015

SCHEDULE-C -1
(See Section 8)
LIST OF GOODS TAXABLE @ 4%

Declared goods as specified in Section 14 of the Central Sales Tax Act, 1956, except those included in any other Schedule
'Pulses' omitted w.e.f. 18.04.2015

SCHEDULE-D
(See Section 8)
LIST OF GOODS TAXABLE @ 20%

1.	<u>Aviation Turbine Fuel</u>	
2.	Tobacco and its products	

SCHEDULE-E
(See Section 8)
LIST OF GOODS TAXABLE AT SPECIAL RATES.

1.	Diesel	8.8%	
2.	Liquor	22%	Deleted from Schedule-E and added at Sr. No. 136 in Schedule-B vide Notification No. 917-FII (8)-2006/1942, dated 31.3.2006. This item omitted from

		Schedule 'B' and placed in Schedule 'F' i.e. the list of goods taxable @ 12.5% w.e.f. 1.4.2009 vide Notification No. E&T/ ETO (VAT)-2009/ 4262, dated 2.3.2009.
3.	Lotteries 30%	
4.	Petrol 22.5%	Substituted as "Normal Petrol @ 20% vide Notification No. 16/2/3-FII98)-2008/4222, dated 11.6.2008
5.	Branded Premium Petrol 22%	Added vide Notification No. 16/2/3-FII98)- 2008/4222, dated 11.6.2008
6.	Uninterrupted Power Supply 8%	
7.	Plastic granules, plastic powder, master batches 8%	
8.	Diesel 9.68%	
9.	Batteries 14.30%	
10.	Mobiles 9.35%	

SCHEDULE –F
(See Section-8)
LIST OF GOODS TAXABLE @ 12.5%
Goods not mentioned in any other Schedule.
'Batteries' and 'Timber' omitted w.e.f. 18.04.2015

SCHEDULE –G
(See Section -18)

(1) United Nations and its constituent agencies like:

- (i) UNDP
- (ii) UNESCO
- (iii) UNFPA
- (iv) UNHCR
- (v) UNICEF
- (vi) UNIDO
- (vii) UNIFEM
- (viii) WFAO
- (ix) WHO
- (x) ILO

(2) Diplomatic Missions.

SCHEDULE -H
(See Section 19)

- (i) Paddy**
- (ii) Wheat**
- (iii) Cotton**
- (iv) Sugar-cane**
- (v) Milk, when purchased for use in manufacture of any goods other than tax from, goods.**