

SCHEDULES UNDER THE WEST BENGAL VALUE ADDED TAX ACT, 2003.

SCHEDULE A

Goods on sale of which no tax is payable

Serial No.	Description of goods
(1)	(2)
1.	Agricultural implements manually operated or animal driven.
2.	Aids and implements used by handicapped persons.
3.	Aquatic feed, poultry feed and cattle feed including grass, hay and straw but not including aquatic, poultry and cattle feed supplements, additives etc.
4.	Betel leaves.
5.	Books, periodicals and journals but not including exercise books, drawing books, graph books, account books, laboratory books, diaries, letter pads.
5A.	Bread except pizza bread containing any type of fruit or vegetable.
6.	<i>Charkha, Ambar Charkha</i> ; handlooms and handloom fabrics and <i>Gandhi Topi</i> .
7.	Charcoal.
8.	Coarse grains other than paddy, rice and wheat.
8A.	Coconut fibre.
9.	Condoms and contraceptives.
10.	Cotton and silk yarn in hank.
11.	Curd, <i>Lussi</i> , butter milk and separated milk
12.	Earthen pot but not including ceramic pot.
13.	Electrical energy.
14.	Firewood.
15.	Fishnet and fishnet fabrics.
16.	Fresh milk and pasteurised milk.
17.	Fresh plants, saplings and fresh flowers.
18.	Fresh vegetables & fruits.
19.	Fresh garlic and ginger.
20.	Glass bangles.
21.	Human blood and blood plasma.
21A.	Idols, toy and doll made of clay
22.	21A Idols, toy and doll made of clay
23.	Indigenous handmade musical instruments
24.	<i>Kumkum, bindi, alta</i> and <i>sindur</i> .
23A	<i>Lac and shellac</i> .
23B	<i>Mat</i> locally known as <i>madur</i> made wholly or principally of <i>Cyperus Corymbosus</i> known locally as <i>gola methi, madur kathi, mutha</i> , or <i>Cyperus Malaccensis</i> known locally as <i>Chimati pati</i> .
23C	Matsticks and reed obtainable from <i>Cyperus Corymbosus</i> known locally as <i>gola methi, madur kathi, mutha</i> , or <i>Cyperus Malaccensis</i> known locally as <i>Chimati pati</i> .
24	Meat, fish, prawn, and other aquatic products when not cured, or frozen; eggs and livestock and animal hair.
25	National flag.
26	Organic manure.
27	Paddy, rice, wheat, pulses, flour, <i>atta, maida, suji</i> and <i>besan</i> .

27A.	Puffed rice, commonly known as <i>Muri</i> , flattened or beaten rice, commonly known as <i>Chira</i> , parched rice, commonly known as <i>Khoi</i> , parched paddy or rice coated with sugar or <i>gur</i> , commonly known as <i>Murki</i> .
28	Non-judicial stamp paper sold by Government Treasures; postal items like envelope, postcard etc. sold by Government; rupee note, when sold to the Reserve Bank of India and cheques, loose or in book form but does not include first day cover, folder.
29	<i>Rakhi</i> .
30	Raw jute.
31.	Raw wool.
32.	<i>Sago</i> and Tapioca globules.
32A.	Salt.
32B.	Salted cooked food made wholly or principally of flour, <i>atta</i> , <i>suji</i> or <i>beson</i> , that is to say, <i>singara</i> , <i>Nimki</i> , <i>kachuri</i> , <i>khasta kachuri</i> , <i>luchi</i> , <i>radhaballavi</i> , and <i>dalpuri</i> .
33.	Semen including frozen semen.
34.	Silk worm laying, cocoon and raw silk.
35.	Slate and slate pencils.
35A.	Sugar manufactured or made in India and <i>khandasari</i> .
35B.	Seeds of all varieties other than those specified elsewhere in any other Schedule.
36.	Sweetmeat other than cake and pastry but including curd
37.	Tender green coconut commonly known as <i>daab</i>
37A.	Textile fabrics made wholly or partly of cotton, rayon, artificial silk or wool manufactured or made in India, other than those specified elsewhere in any other schedule.
37B.	Tobacco, as referred to in the First Schedule to the Central Excise and Salt Act, 1944, including cigarette, cigar, cheroot, smoking mixture for pipe and cigarette, biri, chewing tobacco, snuff and tobacco for hookah, that is to say, tobacco paste, ready for use in hookah, when all such items are manufactured or made in India
38.	Toddy, <i>Neera</i> and <i>Arak</i> .
39.	Unprocessed green leaves of tea
40.	Omitted.
41.	Water other than— (i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water, and (ii) water sold in sealed container.

SCHEDULE AA

Sales of goods which shall be zero-rated.

Serial No.	Sale of goods
1.	Between dealers located in Special Economic Zone (SEZ).
2.	Between dealers whose units are referred to as Export Oriented Units (EOU).
3.	Between dealers referred to in Serial No. 1 and Serial No. 2 above.
4.	By a dealer, to a dealer located in a Special Economic Zone (SEZ).

SCHEDULE B
List of goods taxable at 1%

Serial No.	Description of goods
1.	Bullion that is to say, gold, silver and platinum in mass and uncoined, pure or alloy.
2.	Gold, silver and platinum ornaments, whether set with stone or other materials or not, including gold, silver and platinum filigree and other gold, silver and platinum articles.
3.	Precious stones including semi-precious stones and pearls—real, artificial or cultured.
4.	Omitted.
5.	Tea sold under the auspices of any tea auction centre in West Bengal duly authorised by the Indian Tea Board.

SCHEDULE C
List of goods taxable at 4%

Part-I

Serial No	Description of goods
(1)	(2)
1.	Agricultural implements not operated manually or not driven by animal and spare parts, accessories and components thereof.
2.	All equipments for communications such as, Private Branch Exchange (P.B.X) and Electronic Private Automatic Branch Exchange (E.P.A.B.X) etc. and spare parts, components and accessories thereof.
3.	All intangible goods like copyright, patent, REP license etc..
4.	All kinds of bricks including brickbats, <i>jhama</i> , fly ash bricks, refractory bricks and asphaltic roofing earthen tiles.
5.	All types of yarn other than cotton and silk yarn in hank and sewing thread.
6.	Aluminium in all its forms, namely, aluminium ingots, slabs, bars, rods, wires, coils, sheets, plates, circles, sections, channels, angles, joists, extrusions, including aluminium scraps and aluminium foils.
7.	Aluminium utensils and enamelled utensils.
7A.	Aluminium conductor steel reinforced (ACSR).
8.	Arecanut powder and betel nut.
8A.	Articles made of roldgold and imitation gold.
9.	Bamboo including split bamboo and cut bamboo.
9A.	Bagasse.
9B.	Basic chromium sulphate, sodium bi-carbonate and Bleach liquid.
10.	Bearing including plummer blocks, housing for bearing, locate rings and covers, adopter withdrawal sleeves, lock nut, lock washers, clamps and rolling elements.
11.	Beedi leaves.
12.	Beltings of all varieties and descriptions.
13.	Bicycles, tricycles and cycle rickshaws, and spare parts, accessories and components thereof.
13A.	Biomass briquettes.

14.	Bitumen.
14A.	Boiler, furnace and parts thereof.
15.	Bone meal
16.	Omitted.
17.	Bulk Drugs.
18.	Capital goods as defined in section 2 (6) of the West Bengal Value Added Sales Tax Act, 2003.
19.	Cast iron Castings other than those specified elsewhere in this schedule or in any other schedule.
19A.	Castor oil.
19B.	Caustic soda, caustic potash and soda ash.
20.	Motor, operated electrically or otherwise and centrifugal and monobloc and submersible pumps and spare parts, components and accessories thereof.
21.	Cigar or cigarette, other than those manufactured or made in India.
22.	Chemical fertilizers including basic slag, pesticides, weedicides, insecticides, germicides, fungicides and herbicides, other than bleaching powder.
22A.	Clay including fireclay.
22B.	Coal tar.
22C.	Coffee beans, cocoa pod, and chicory.
23.	Coir and coir products excluding coir mattresses.
23A.	Conch shell and conch shell products.
24.	Cotton and cotton waste.
25.	Crucibles.
25A.	Drugs and medicines.
26.	Edible oils other than coconut oil, oil cake and de-oiled cake.
27.	Electrodes.
27A.	Embroidery or zari articles, that is to say, (i) imi, (ii) zari, (iii) kasab, (iv) salma, (v) dabka, (vi) chumki, (vii) gota, (viii) sitara, (ix) naqsi, (x) kora, (xi) glass bead, (xii) badla and (xiii) gizai.
28.	Exercise book, drawing book, graph book, account book and laboratory note book.
29.	Fibres of all types and fibre waste.
30.	Omitted.
30A.	Fried grams and roasted grams.
31.	Furnace oil.
31A.	Glass chimney other than chimney for use in gas light and petromax light.
32.	Goods as specified in section 14 of the Central Sales Tax Act, 1956.
33.	Gur, jaggery and edible variety of rub gur.
33A.	Gypsum of all forms and descriptions.
34.	Hand pump parts and fittings.
35.	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower.
35A.	Hollow polyester fibre.
36.	Hose pipes of all varieties and descriptions including their end fittings.
37.	Hosiery goods of all varieties and descriptions.

37A.	Hurricane lantern, kerosene lamp and accessories and components thereof.
38.	Husk and bran of cereals.
39.	Ice.
40.	Incense sticks commonly known as, <i>agarbati</i> , <i>dhupkathi</i> or <i>dhupbati</i> .
41.	Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres).
42.	IT products as specified in Part-II of this Schedule.
42A.	Jute batching oil.
43.	Kerosene oil when sold through Public Distribution System (PDS).
43A.	Knitting wool.
44.	Leaf plates and cups.
44A.	Lignite.
44B.	Lime, limestone, clinker and dolomite.
44C.	Linear alkyl benzene.
45.	Liquid product of cellulose, commonly known as L.P.C., and liquid product of earthenwaste, commonly known as L.P.E., generally for use as fuel.
46.	Omitted.
46A.	Maize starch, glucose, maize gluten, maize germ and oil.
46B.	Mixed PVC stabiliser.
47.	Industrial inputs and packing materials as specified in Part-III of this Schedule.
48.	Omitted.
49.	Napa Slabs (Rough flooring stones).
49A.	Naptha.
50.	Newars.
51.	Non-ferrous metals and alloys of ferrous and non-ferrous metals.
52.	Ores and minerals other than those specified elsewhere in this Schedule.
53.	Paper, coated paper, carbon paper, paperboard, paper used for computer printing and newsprint.
53A.	Paraffin wax- of all grade standards other than food grade standard including standard wax and slack wax.
54.	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes.
54A.	Pizza-bread, bun or bread containing any type of fruit or vegetable
54B.	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;

	<p>(xiii) Machinery for chemical and chemical products;</p> <p>(xiv) Machinery for basic metal and alloys industries;</p> <p>(xv) Machinery for non-metallic mineral product and industries;</p> <p>(xvi) Machinery for construction works;</p> <p>(xvii) Transport equipment and motor parts manufacturing machinery;</p> <p>(xviii) Mining machinery;</p> <p>(xix) Packaging machinery;</p> <p>(xx) Foundry machinery;</p> <p>(xxi) Agricultural machinery other than those mentioned elsewhere in any other Schedule;</p> <p>(xxii) Waste treatment plant and pollution control equipment manufacturing machinery;</p> <p>(xxiii) Machinery for printing industry;</p> <p>(xxiv) Machinery for iron and steel industry;</p> <p>(xxv) Machinery for refrigeration and cooling towers including air-conditioners;</p> <p>(xxvi) Cooling towers;</p> <p>(xxvii) Earth moving machinery ;</p> <p>(xxviii) All other machinery not specified in items (i) to (xxvii);</p> <p>(xxix) Spare parts, accessories and components of the plant and machinery specified in items (i) to (xxviii).</p>
55.	Plastic footwear and <i>hawai chappals</i> .
55A.	Plastic granules and plastic powder.
55B.	Poppy seeds.
55C.	Pre-used motor car.
56.	Printed materials including diary, calendar etc
57.	Printing ink excluding Toner and cartridges.
58.	Omitted.
58A.	Processed meat, poultry and fish.
58B.	Processed or preserved vegetables and fruits.
59.	Pulp of bamboo, wood and paper.
60.	Rail coaches engines and wagons.
61.	Readymade garments other than hosiery goods but including necktie, bow and collar.
62.	Refrigerant in any form.
63.	Renewable energy devices and spare parts.
64.	Residual liquefied hydrogen gas and other gases used as fuel other than liquefied petroleum gas (L.P.G.).
65.	Omitted.
66.	Omitted.
67.	Rubber gloves.
67A.	Rusk that is hardened bread.
68.	Safety matches.
69.	Omitted.
70.	Sewing machines.
71.	Ship liable to be registered under the Merchants Shipping Act, 1958, all types of tugs, floating docks, floating cranes, dredgers, barges and other water vessels.
72.	Silk fabrics.
73.	Skimmed milk powder.
73A.	Sodium Silicate.
74.	Solvent oils other than organic solvent oil.
75.	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies.

75A.	Sponge wood or <i>shola</i> and all handicrafts made thereof.
76.	Sports goods excluding apparels and footwear.
76A.	Stainless steel sheets.
77.	Starch.
78.	Sugar, other than those manufactured in India.
79.	Tallow.
80.	Tamarind including tamarind seed powder.
80A.	Tea.
81.	Textile fabrics of all varieties, other than those manufactured or made in India including wire cloths and felt, endless or fitted with linking devices of a kind used in paper making machine or any other machine.
82.	Omitted.
83.	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, non-woven abrasives, bonded abrasives other than stone for polishing floor, stone for sharpening carpenters' instruments, tile polishing blocks and rubbing bricks; (b) Cutting Tools such as taps, milling cutters, reamers, segments, carbide tools, saws, high speed cut-off machines, shears, nibblers, compound miter saws, masonry cutters, 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, filters, regulators and lubricant applicators; (f) Hand Tools such as spanners, pliers, screw drivers, hammers, torque tools, cold chisels, drill bits and burrs, tool bits, hack-saws, hack-saw blades and frames, band-saw rolls, dice, die-nuts, tools for carpentry, tools for masons and steel files.
84.	Tractors, threshers, harvesters and attachments and parts thereof.
84A.	Transformers.
85.	Transmission towers.
86.	Umbrella and spare parts and components thereof but excluding garden umbrella.
87.	<i>Vanaspati</i> (Hydrogenated Vegetable Oil) also known as vegetable <i>ghee</i> , and sold under various trade names and descriptions, such as <i>Dalda</i> , <i>Kusum</i> , etc.
88.	Vegetable oil including gingili oil and bran oil.
88A.	Waste paper.
89.	Writing instruments such as lead pencils, pen of all varieties and descriptions, refill, cartridges, nozzles, nib and writing ink other than those specified elsewhere in any other Schedule.
90.	X-Ray film and other diagnostic films.
91.	Zipper or zip fasteners.

Part II

[See serial No. 42 of Part I]

Items under category of IT products

Serial No	Description of items	HSN Code
1.	<i>Word Processing Machines and Electronic Typewriters</i>	84.69
2.	Electronic Calculators	84.70
3.	Computer Systems and Peripherals, Electronic Diaries	84.71
4.	Parts and Accessories of HSN 84.69, 84.70 and 84.71 for items listed above.	84.73
5.	DC Micromotors. Stepper motors of an output not exceeding 37.5 Watts.	85.01
6.	Parts of HSN 85.01 for items listed above	85.03
7.	Uninterrupted Power Supplies (UPS) and their parts	85.04
8.	Permanent magnets and articles intended to become permanent magnets (Ferrites).	85.05
9.	Electrical Apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carries-current lien systems or for digital line systems; videophones.	85.17
10.	Microphones, multimedia Speakers, Headphones, Earphones and Combines Microphone/Speaker Sets and their parts.	85.18
11.	Telephone answering machines	85.20
12.	Prepared unrecorded media for sound recording or similar recording of other phenomena.	85.22
13.	Prepared unrecorded media for sound recording or similar recording of other phenomena.	85.23
14.	<i>IT software on any media</i>	85.24
15.	Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras.	85.25
16.	Radio communication receivers, Radio pagers	85.27
17.	(i) Aerials, antennas and their parts (ii) Parts of items at 85.25 and 85.27 listed	85.29
18.	LCD Panels, LED Panels and parts thereof	85.31
19.	Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof.	85.32
20.	Electrical resistors (including rheostats and potentiometers), other than heating resistors above	85.33
21.	Printed Circuits	85.34
22.	Switches, Connectors and Relays for up to 5 amps at voltage not exceeding 250 Volts, Electronic fuses.	85.36
23.	Data/Graphic Display tubes, other than TV Picture tubes and parts thereof.	85.40
24.	Diodes, transistors and similar semi-conductor devices, Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled I modules or made up into panels; Light emitting diodes; Mounted piezo-electric crystals.	85.41
	Electronic Integrated Circuits and Micro-assemblies	85.42
	Signal Generators and parts thereof	85.43

	Optical fibre and optical fibre bundles and cables	90.01
	Liquid Crystal devices, Flat Panel display devices and parts thereof.	90.13
	Cathode ray oscilloscopes, Spectrum Analysers, Cross-talk meters, Gain measuring instruments, Distortion factor meters, Psophometers, Net work & Logic analyser and Signal analyser.	90.30

Part III

Industrial inputs and packing materials.

Serial No.	Heading No. of the Central Excise Tariff Act, 1985 (5 of 1986)	Sub-heading No. of Central Excise Tariff Act, 1985 (5 of 1986)	Description	
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), bees wax, 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 chemical modified; inedible mixtures or preparations of fats and oils of this chapter.	
5.	17.02		Liquid glucose (non-medicinal).	
6.		2204.10	Denatured ethyl alcohol of any strength.	
7.			Omitted.	
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.		2707.10	Benzole.
26.		2707.20	Toluole.
27.		2707.30	Xylole.
28.		2707.40	Napthalene.
29.		2707.50	Phenols.
30.		2707.60	Creosole oils.
30A.			Normal Paraffin.
30B.			Butadine.
31.	28.01		Fluorine, Chlorine, Bromine and Iodine.
32.	28.02		Sulphur, sublimed or precipitated; colloidal sulphur.
33.	28.03		Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).
34.	28.04		Hydrogen, rare gases excluding oxygen (medicinal grade).
35.	28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed mercury.
36.	28.06		Hydrogen chloride (hydrochloric acid); chloro sulphuric acid.
37.	28.07		Sulphuric acid and anhydrides thereof; Oleum.
38.	28.08		Nitric acid, Sulphonitric acids.
39.	28.09		Diphosphorous penataoxide; phosphoric acid and polyphosphoric acids.
40.	28.10		Oxides of boron; boric acids.
41.	28.12		Halides and halide oxides of non-metals.
42.	28.13		Sulphides of non-metals; commercial phosphorus trisulphide.
43.	28.14		Ammonia, anhydrous or in aqueous solution.
44.	28.15		Sodium hydroxide (caustic soda); Potassium hydroxide (caustic potash); peroxides of Sodium or Potassium.
45.	28.16		Hydroxide and peroxide of Magnesium; oxides, hydroxides and peroxides of Strontium or Barium.
46.			Omitted.
47.		2818.10	Aluminium hydroxide.
48.	28.19		Chromium oxides and hydroxides.
49.	28.20		Manganese oxides.
50.		2821.10	Iron oxides and hydroxides.
51.	28.22		Cobalt oxides and hydroxides, commercial cobalt oxides.
52.	28.23		Titanium oxide.
53.	28.25		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.

54.	28.26		Fluorides, fluorosilicates, fluoroaluminates and other complex fluorine salts.	
55.	28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	
56.	28.29		Chlorates and perchlorates; Bromates and perbromates; Iodates and periodates.	
57.	28.30		Sulphides; Polysulphides.	
58.	28.31		Dithionites and sulphoxylates.	
59.	28.32		Sulphites; thiosulphates.	
60.		2833.10	Copper sulphate.	
61.	28.34		Nitrites; nitrates.	
62.	28.35		Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.	
63.	28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbamate.	
64.	28.37		Cyanides, cyanide oxides and complex cyanides.	
65.	28.38		Fulminates, cyanates and thiocyanates.	
66.	28.40		Borates; peroxoborates (perborates).	
67.		2841.10	Sodium dichromate.	
68.		2841.20	Potassium dichromate.	
69.	28.44		Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	
70.	28.45		Isotopes other than those of heading No. 28.44; compounds, inorganic or organic of such isotopes, whether or not chemically defined.	
71.	28.46		.Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium or of mixtures of these metals.	
72.	28.48		Phosphides, whether or not chemically defined, excluding ferrophosphorus.	
73.		2849.10	Calcium carbides.	
74.			Ethylene, Propylene.	
75.	29.02		Cyclic Hydrocarbons.	
76.	29.03		Halogenated derivatives of Hydrocarbons.	
77.	29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	
78.		2905.10	Methanol.	
79.		2905.90	Di-ethylene Glycol, Mono-ethylene Glycol, Tri-ethylene Glycol, Ethylene Glycol, Heavy ethylene Glycol.	
80.	29.07		Phenols, Phenol-alcohols	
81.	29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	

82.	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.	
83.	29.10		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
83A.		2910.00	Ethylene oxide.	
84.	29.11		Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
85.	29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	
86.	29.13		Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.	
87.			Omitted.	
88.	29.15		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives.	
89.	29.16		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
90.	29.17		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives.	
91.	29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
92.	29.19		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
93.	29.20		Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
94.	29.21		Amine-function compounds.	
95.	29.22		Oxygen-function amino-compounds.	
96.	29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids.	
97.	29.24		Carboxamide-function compounds; amide-function compounds of carbonic acid.	
98.	29.25		Carboxamide-function compound	

			(including saccharin and its salts) and imine-function compounds.	
99.	29.26		Nitrile-function compounds.	
100.	29.27		Diazo-, Azo- or azoxy-compounds.	
101.	29.28		Organic derivatives of hydrazine or of hydroxylamine.	
102.	29.30		Organo-sulphur compounds.	
103.	29.31		Ethylene Diamine Tetra Acetic acid, Nitrilo Triacetic acid and their derivatives.	
104.	29.32		Heterocyclic compounds with oxygen heteroatom(s) only.	
105.	29.33		Heterocyclic compounds with nitrogen heteroatom(s) only.	
106.	29.34		Nucleic acids and their salts, other heterocyclic compounds.	
107.	29.35		Sulphonamides.	
108.	29.38		Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.	
109.	29.39		Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
110.	29.42		Ethylene Diamine Tetra Acetic acid, Nitrilo Triacetic acid and their derivatives.	
111.	32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	
112.	32.02		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.	
113.	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 as specified in Note 3 as appended at the end of this Part.	
114.	32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note-3 as appended at the end of this Part; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.	
115.	32.05		Colour lakes; preparations based on colour lakes as specified in Note-3 as appended at the end of this Part.	
116.			Omitted.	
117.			Omitted.	
118.		3207.10	Glass frit and other glass, in the form of powder, granules or flakes.	
119.		3207.90	Omitted.	
120.	32.11		Prepared driers.	
121.		3215.90	Printing ink whether or not concentrated	

			or solid.	
122.	35.01		Casein, caseinates and other casein derivatives, casein glues.	
123.	35.07		Enzymes; prepared enzymes not elsewhere specified or included.	
124.			Omitted.	
125.	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.	
126.	38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.	
127.	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 offheading No. 38.03 of Chapter 38 of the First Schedule of the Central Excise Tariff Act, 1985.	
128.	38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.	
129.	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.	
130.			Omitted.	
131.	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.	
132.	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.	
133.	38.14		Reducers and blanket wash/roller wash used in the printing industry.	
134.	38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	
135.	38.17		Mixed alkylbenzenes and mixedalkylnaphthalenes, other than those of heading No. 27.07 or 29.02.	
136.	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.	
137.	38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	
138.		3824.90	Retarders used in the printing industry.	
138A.		3901.10	LLDPE / LDPE.	
138B.		3901.20	HDPE.	

139.	39.01		Polymers of ethylene in primary forms.	
140.	39.02		Polymers of propylene or of other olefins, in primary forms	
141.			Omitted.	
142.			Omitted.	
143.		3904.10	PVC	
144.	39.06		Acrylic polymers in primary forms.	
145.	39.07		Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	
145A.		3907.60	Polyethylene Terephthalate Chips.	
146.	39.08		Polyamides in primary forms.	
147.	39.09		Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms.	
148.	39.10		Silicones in primary forms.	
149.	39.11		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 of Chapter 39 of the First Schedule of the Central Excise Tariff Act, 1985, not elsewhere specified or included in primary forms.	
150.	39.12		Cellulose and its chemical derivatives, and cellulose ethers, not elsewhere specified or included in primary forms.	
151.	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.	
152.	39.14		Ion-exchangers based on polymers of heading Nos. 39.01 to .13 in primary forms.	
153.	39.19		Self-adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls.	
154.	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.	
154A.		3920.32.	Flexible plain films.	
155.	39.23		Articles for the packing of goods, of plastics; namely boxes, cases, crates, containers, carboys, bottles, jerry canes and their stoppers, lids, caps of plastics (but not including insulated wares).	
156.	40.01		Natural rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.	
157.	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.	

158.	40.03		Reclaimed rubber in primary forms or in plates, sheets or strip.
159.	40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber described in heading No. 40.06 of Chapter 40 of the First Schedule of the Central Excise Tariff Act, 1985.
160.	47.01		Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials.
161.	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.
162.	48.21		Paper printed labels and paperboard printed labels.
163.	48.23		Paper self-adhesive tape and printed wrappers used for packing.
164.		6305.10	Sacks and bags, of a kind used for the packing of goods, of jute or of other textilebast fibres of heading No. 53.03 of Chapter 53 of the First Schedule of the Central Excise Tariff Act, 1985.
165.	70.10		Carboys, bottles, jars, phials of glass, of a kind used for the packing goods; stoppers, lids and other closures, of glass.
166.	70.14		Glass fibres (including glass wool and glass filaments) and articles thereof (forexample: yarn, woven fabrics), whether or not impregnated, coated, covered or laminated with plastics or varnish.
167.		7607.60	Aseptic packaging aluminium foil of thickness less than 0.2 mm and backed by paper and LDPE.
168.	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.

Note 1.— Micronutrients and plant growth promoter or regulators are not covered by the scope of this Part.

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

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

Note 4.— Subject to Note 3, for the purpose of any entry contained in this Part, where the description against any heading or, as the case may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff Act, 1985, then all the commodities covered for the purposes of the said tariff under that heading or sub-heading will be covered by the scope of this Part.

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

SCHEDULE CA

List of goods taxable at 12.5%

Serial No.	Description of goods.
(1)	(2)
1.	All other goods not specified in Schedule A, Schedule B or Schedule C.

SCHEDULE – IV of WBST Act, 1994

The following goods will continue to be taxed under the West Bengal Sales Tax Act (WBST Act), 1994 and the rates of tax of those goods under the said Act are as follows :-

Serial No.	Description	Rate of Tax (%)
(1)	(2)	(3)
169.	Foreign Liquor, whether made in India or not, including brandy, whisky, vodka, gin, rum, liqueur, cordials, bitters and wines, or a mixture containing any of these, as also beer, ale, porter, cider, perry and other similar potable fermented liquors.	25 (general rate) 17.5 (on MRP)
170.	Country Liquor	20
171.	Lottery ticket	50
172.	Motor spirit having a flashing point below 24.4 degree celsius required for use as fuel in aircraft.	20
173.	Motor spirit having a flashing point at or above 24.4 degree celsius required for use as fuel in aircraft.	25
174.	Motor spirit other than motor spirit referred to in items 4 and 5 having a flashing point at or above 24.4. degree celsius.	17
175.	Motor spirit of any other kind.	25