

(1)	(2)	(3)
<i>5 Books and periodicals & journals</i>		
(1) Books		
(a) Printed books meant for reading		4901.10.10
(b) Dictionaries and encyclopaedias and serial instalments thereof		4901.91.00
(c) Journals and periodicals		4902.10.20
(2) Children's picture, drawing or colouring books		
(a) Picture books		4903.00.10
(b) Drawing or colouring books		4903.00.20
<i>6 Candle</i>		3406.00.10
<i>7 Cart driven by animals</i>		8716.80.20
<i>8 Charcoal</i>		
(1) Wood charcoal (including shell or nut charcoal), whether or not agglomerated		
(a) Of coconut shell		4402.00.10
(b) Other		4402.00.90
<i>9 Coarse grains other than paddy, rice and wheat</i>		
(1) Rye		1002.00.90
(2) Barley		1003.00.90
(3) Oats		1004.90
(4) Maize (Corn)		1005.90.00
(5) Grain sorghum		1007.00.90
(6) Buckwheat		1008.00.90
(7) Jawar		1008.20.19
(8) Bajra		1008.20.29
(9) Ragi		1008.20.39
(10) Canary seed		1008.30.90
(11) Other cereals		1008.90.90

(1)	(2)	(3)
10	<i>Condoms and contraceptives</i>	
(1)	Contraceptive pills	
(2)	Rubber contraceptives, male (condoms)	4014.10.10
(3)	Rubber contraceptives, female (diaphragms), such as cervical caps	4014.10.20
11	<i>Cotton & silk yarn in hank</i>	
(1)	Cotton	
(a)	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale	5205
(b)	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale	5206
(c)	Cotton yarn (other than sewing thread) put up for retail sale	5207
(2)	Silk	
(a)	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	5004
(b)	Yarn spun from silk waste, not put up for retail sale	5005
(c)	Silk yarn and yarn spun from silk waste, put up for retail sale, silk worm gut	5006
12	<i>Charkha, Amber Charkha, Handlooms, Handloom fabrics and Gandhi Topi</i>	
13	<i>Curd, Lussi, butter milk & separated milk</i>	
(1)	Curd and fresh (unripened or uncured) cheese, including whey cheese	0406.10.00
(2)	Yogurt	0403.10.00
(3)	Butter milk	0403.90.10
(4)	Others	0403.90.90
14	<i>Electrical energy</i>	2716.00.00
15	<i>Earthen pot</i>	6914.90.00

(1)	(2)	(3)
<i>16 Fresh milk and pasteurised milk</i>		
(1)	Milk and cream, not concentrated nor containing added sugar or other sweetening matter	0401
(2)	Milk and cream, concentrated not containing added sugar or other sweetening matter	0402.91.90
(3)	Other whole milk	0402.99.10
<i>17 Fresh plants, saplings and fresh flowers</i>		
(1)	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No.1212	
(a)	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0601.10.00
(b)	Bulbs, horticultural	0601.20.10
(c)	Chicory	
(i)	Chicory plants	0601.20.21
(ii)	Chicory roots	0601.20.22
(iii)	Other	0601.20.90
(2)	Other live plants (including their roots), cuttings and slips; mushroom spawn	
(a)	Unrooted cuttings and slips	0602.10.00
(b)	Edible fruit or nut trees, grafted or not	0602.20.10
(c)	Cactus	0602.20.20
(d)	Rhododerndrons and azaleas, grafted or not	0602.30.00
(e)	Roses, grafted or not	0602.40.00
(f)	Mushroom spawn	0602.90.10
(g)	Flowering plants (excluding roses and rhododerndrons)	0602.90.20
(h)	Tissue culture plant	0602.90.30
(i)	Other	0602.90.90
(3)	Fresh flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh	0603.10.00
<i>18 Fishnet & Fishnet fabrics</i>		
(1)	Made up fishing nets of nylon	5608.11.10

(1)	(2)	(3)
19 <i>Fresh vegetables & fruits</i>		
(1)	Potatoes, fresh or chilled	0701.90.00
(2)	Tomatoes, fresh or chilled	0702.00.00
(3)	Onions, shallots, leeks and other alliaceous vegetables, fresh or chilled	
	(a) Onions	0703.10.10
	(b) Shallots	0703.10.20
	(c) Leeks and other alliaceous vegetables	0703.90.00
(4)	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled	
	(a) Cauliflowers and headed broccoli	0704.10.00
	(b) Brussels sprouts	0704.20.00
	(c) Others	0704.90.00
(5)	Lettuce (<i>lactuca sativa</i>) and chicory, fresh or chilled	
	(a) Cabbage lettuce (head lettuce)	0705.11.00
	(b) Other lettuce	0705.19.00
	(c) Witloof chicory	0705.21.00
	(d) Other chicory	0705.29.00
(6)	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	
	(a) Carrots and turnips	0706.10.00
	(b) Horse radish	0706.90.10
	(c) Other radish	0706.90.20
	(d) Salad beetroot	0706.90.30
	(e) Other	0706.90.90
(7)	Cucumbers or gherkins, fresh or chilled	0707.00.00
(8)	Leguminous vegetables, shelled or unshelled, fresh or chilled	
	(a) Peas	0708.10.00
	(b) Beans	0708.20.00
	(c) Others leguminous vegetables	0708.90.00
(9)	Manioc (cassava), fresh or chilled	0714.10.00
(10)	Sweet potatoes, fresh or chilled	0714.20.00

(1)	(2)	(3)
(11)	Other vegetables, fresh or chilled	
	(a) Globe artichokes	0709.10.00
	(b) Asparagus	0709.20.00
	(c) Aubergines (egg-plants)	0709.30.00
	(d) Celery other than celeriac	0709.40.00
	(e) Mushrooms of the genus Agaricus	0709.51.00
	(f) Other mushrooms	0709.59.00
	(g) Truffles	0709.52.00
	(h) Green chilly	0709.60.10
	(i) Other capsicum	0709.60.90
	(j) Spinach and Orache spinach	0709.70.00
	(k) Olives	0709.90.10
	(l) Curry banana	0709.90.20
	(m) Pumpkins	0709.90.30
(12)	Bananas, including plantains	0803.00.00
(13)	Figs	0804.20.10
(14)	Pineapples	0804.30.00
(15)	Avocados	0804.40.00
(16)	Gauvas	0804.50.10
(17)	Mangoes	0804.50.20
(18)	Oranges	0805.10.00
(19)	Mandarins (including tangerines and satsumas) Clementines, wilkings and similar citrus hybrids	0805.20.00
(20)	Grape fruit	0805.40.00
(21)	Lemon and limes	0805.50.00
(22)	Grapes	0806.10.00
(23)	Watermelons	0807.11.00
(24)	Other melons	0807.19.00
(25)	Papaws (papayas)	0807.20.00
(26)	Apples	0808.10.00
(27)	Pears and quinces	0808.20.00
(28)	Apricots	0809.10.00
(29)	Cherries	0809.20.00
(30)	Peaches including nectarines	0809.30.00
(31)	Plums and sloes	0809.40.00
(32)	Strawberries	0810.10.00
(33)	Raspberries, blackberries, mulberries and loganberries	0810.20.00

(1)	(2)	(3)
(34)	Black, white or red currants and gooseberries	0810.30.00
(35)	Cranberries, bilberries and other fruits of the genus vaccinium	0810.40.00
(36)	Kiwifruit	0810.50.00
(37)	Durians	0810.60.00
(38)	Pomegranates	0810.90.10
(39)	Sapota (chico)	0810.90.30
(40)	Custard apple (ata)	0810.90.40
(41)	Bore	0810.90.50
(42)	Lichi	0810.90.60
20	<i>Garlic and green ginger</i>	
(1)	Garlic	
(a)	fresh	0703.20.00
(b)	dried	0712.90.40
(2)	Ginger, fresh	0910.10.10
21	<i>Glass Bangles</i>	7018.10.10
22	<i>Green and soaked coconut husk, coconut fibre, coir and coir products other than rubberised</i>	
(1)	Green coconut husk	
(2)	Soaked coconut husk	
(3)	Raw, coir bristle fibre	5305.11.10
(4)	Raw, mattress fibre	5305.11.20
(5)	Coir yarn	
(6)	Coir products other than rubberised coir products	
23	<i>Handmade safety matches</i>	
24	<i>Human Blood and blood plasma</i>	
(1)	Human blood	3002.90.10
(2)	Blood plasma	3002 .10
25	<i>Indigeneous handmade musical instruments</i>	
(1)	Harmoniums	9203.00.10
(2)	Flutes	9205.90.10
(3)	Drums	9206.00.00

(1)	(2)	(3)
26	<i>Kumkum, Bindi, Alta and Sindur</i>	3304.99.40
27	Life Saving medicine	
	(1) Vaccines of human medicine	
	(i) Single Vaccine	
	(a) For Cholera and typhoid	3002.20.11
	(b) For hepatitis	3002.20.12
	(c) for tetanus	3002.20.13
	(d) for polio	3002.20.14
	(e) for tuberculosis	3002.20.15
	(f) for rabies	3002.20.16
	(g) for japanese Encephalitis	3002.20.17
	(h) for whooping cough (pertusis)	3002.20.18
	(i) Others	3002.20.19
	(ii) Mixed Vaccines	
	(a) for diphtheria, pertutis and tetanus (DPT)	3002.20.21
	(b) for diphtheria and tetanus	3002.20.22
	(c) for measles, mumps and rubella (MMR)	3002.20.23
	(d) for typhoid-para typhoid (TAB) ortyphoid para typhoid cholera (TABC)	3002.20.24
	(e) Others	3002.20.29
	(2) Vaccines for veterinary medicine	3002.30.00
	(3) Animal blood prepared for therapeutic, prophylactic or diagonostic uses	3002.90.20
	(4) Cultures of micro organisms (excluding yeast)	3002.90.30
	(5) Toxins	3002.90.40
	(6) Anti sera	
	(a) for diphtheria	3002.10.11
	(b) for tetanus	3002.10.12
	(c) for rabies	3002.10.13
	(d) for snake venom	3002.10.14
	(e) Others	3002.10.15

(1)	(2)	(3)
	(7) Hemoglobin bloodglobulins and serum globulins	3002.10.20
	(8) Insulin Injunction	3002.31.10
	(9) Cyclosporine	
28	<i>Meat, fish, prawn and other aquatic products when not cured or frozen, eggs and livestock other than poultry and animal hair</i>	
(1)	Meat of bovine animals, fresh and chilled	
	(a) Carcasses and half-carcasses	0201.10.00
	(b) Other cuts with bone in	0201.20.00
	(c) Boneless	0202.30.00
(2)	Meat of swine, fresh or chilled	
	(a) Carcasses and half-carcasses	0203.11.00
	(b) Hams, shoulders and cuts thereof with bone in	0203.12.00
	(c) Other	0203.19.00
(3)	Meat of sheep or goats, fresh or chilled	
	(a) Carcasses and half-carcasses of lamb, fresh or chilled	0204.10.00
	(b) Other meat of sheep, fresh or chilled	
	(i) Carcasses or half-carcasses	0204.21.00
	(ii) Other cuts with bone in	0204.22.00
	(iii) Boneless	0204.23.00
(4)	Meat of horses, asses, mules or hinnies, fresh or chilled	0205.00.00
(5)	Edible offal of	
	(a) Bovine animals, fresh or chilled	0206.10.00
	(b) Swine, fresh or chilled	0206.30.00
	(c) Sheep or goats, fresh or chilled	0206.80.10
	(d) Others	0206.80.90
(6)	Other meat and edible meat offal, fresh or chilled	
	(a) of rabbits or hares	0208.10.00
	(b) frog's legs	0208.20.00
	(c) primates	0208.30.00
	(d) whales, dolphins and porpoises; of manatees and dugongs	0208.40.00
	(e) reptiles (including snakes and turtles)	0208.50.00
	(f) Other	
	(i) of wild animals	0208.90.10
	(ii) other	0208.90.90

(1)	(2)	(3)
(7)	Live fish	
(a)	Ornamental fish	0301.10.00
(b)	Trout	0301.91.00
(c)	Eels	0301.92.00
(d)	Carp	0301.93.00
(e)	Other	0301.99.00
(8)	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304	0302
(9)	Fish fillets and other fish meat (whether or not minced), fresh or chilled	0304.10.00
(10)	Crustaceans, whether in shell or not, live, fresh or chilled	
(a)	Rock lobster and other sea craw fish	0306.21.00
(b)	Lobsters	0306.22.00
(c)	Shrimps and prawns	0306.23.90
(d)	Crabs	0306.24.00
(11)	Molluscus whether, in shell or not, live, fresh or chilled	
(a)	Oysters	0307.10.00
(b)	Scallops, including queen scallops	0307.21.00
(c)	Mussels	0307.31.00
(d)	Clams, clam meat	0307.39.10
(e)	Cuttle fish	0307.41.10
(f)	Squid	0307.41.20
(g)	Octopus	0307.51.00
(h)	Snails other sea snails	0307.60.00
(i)	Others	0307.91.00
(12)	Eggs	
(a)	of the species <i>gallus domesticus</i> and ducks for hatching	0407.00.10
(b)	Eggs of the species <i>gallus</i> and ducks other than for hatching	0407.00.20
(c)	other	0407.00.90

(1)	(2)	(3)
(13)	Live stock	
(a)	Horses, asses, mules and hinnies	0101
(b)	Bovine animals	0102
(c)	Swine	0103
(d)	Sheep and goats	0104
(e)	Other (excluding poultry)	0106
(14)	Animal Hair	
(a)	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair, wast of such bristles or hair	0502
(b)	Horse hair and horse hair waste whether or not put up as a layer with or without supporting material	0503.00.00
(c)	Fine or coarse animal hair, not carded or combed	5102
29	<i>National Flag</i>	6307.90.90
30	<i>Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt., rupee note and cheques</i>	
(1)	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have a recognised face value	4907.00.10
(2)	Bank notes	4907.00.20
(3)	Other	4907.00.90
31	<i>Organic manure</i>	
(1)	Animal or vegetable fertiliser	
(a)	Guano	3101.00.10
(aa)	Wood ash, green manure, Compost, neem cake and crushed neems fruit	3101.00.10
(ab)	Others	3101.00.10
(b)	Animal dung	3101.00.91
(c)	Animal excreta	3101.00.92
(d)	Fishmanure, Poultrymanure	3101.00.99
(e)	Others	3101.00.99
32	<i>Prasadam by religious institutions</i>	
33	<i>Pulpaya, Thazhapaya</i>	4601.20.20
34	<i>Raw wool</i>	
(1)	Greasy, including fleece-washed wool	
(a)	Shorn wool	5101.11.00
(b)	Other	5101.19.00

(1)	(2)	(3)
(2)	Degreased, not carbonised	
(a)	Shorn wool	5101.21.00
(b)	Other	5101.29.00
(3)	Carbonised	5101.30.00
35	<i>Semen including frozen semen</i>	
(1)	Bovine semen	0511.10.00
(2)	Frozen semen, other than bovine	0511.99.91
36	<i>Slate and slate pencils</i>	
(1)	Slates and boards, with writing or drawing surfaces	9610.00.00
(2)	Slate pencils	9609.90.10
37	<i>Silk worm laying, cocoon & raw silk</i>	
(1)	Silk worm cocoons suitable for reeling	5001.00.00
(2)	Raw Silk (not thrown)	
(a)	Mulberry raw silk	5002.00.10
(b)	Mulberry dupion silk	5002.00.20
(c)	Non-mulberry silk	5002.00.30
38	Smokeless Country oven	
39	<i>Sugar and Khandasari</i>	1701.11
40	<i>Tender green coconut</i>	0801.19.90
41	<i>Textiles fabric</i>	
(1)	Silk fabrics	5007
(2)	Wool	
(a)	Woven fabrics of carded wool or of carded fine animal hair	5111
(b)	Woven fabrics of combed wool or of combed fine animal hair	5112
(c)	Woven fabrics of coarse animal hair or of horse hair	5113
(3)	Cotton	
(a)	Woven fabrics of cotton containing 85% or more by weight of cotton weighing not more than 200gm/m ²	5208
(b)	Woven fabrics of cotton containing 85% or more by weight of cotton weighing more than 200gm/m ²	5209

(1)	(2)	(3)
(c)	Woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man made fibres, weighing not more than 200gm/m ²	5210
(d)	Woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man made fibres, weighing more than 200gm/m ²	5211
(e)	Other woven fabrics of cotton	5212
(4)	Man-made filaments	
(a)	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404	5407
(b)	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405	5408
(5)	Man-made Staple Fibres	
(a)	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres	5512
(b)	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres mixed mainly or solely with cotton of a weight not exceeding 170 m ²	5513
(c)	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres mixed mainly or solely with cotton of a weight exceeding 170 m ²	5514
(d)	Other woven fabrics of synthetic staple fibres	5515
(e)	Woven fabrics of artificial staple fibres	5516
(6)	Special Woven fabrics; Tufted textile fabrics; Lace, Tapestries, Trimmings; Embroidery	
(a)	Woven pile fabrics and chennile fabrics other than heading No. 5802 or 5806	5801
(b)	Terry towelling and similar woven terry fabrics other than narrow fabrics of heading number 5806; tufted textile fabrics other than heading number 5703	5802

(1)	(2)	(3)
(c)	Gauze other than narrow fabrics of heading 5806	5803
(d)	Tullies and other net fabrics not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 6002 to 6006	5804
(e)	Hand woven tapestries of the type gobelins, flanders, aubusson, beauvals and the like and needle worked tapestries (for example petit point, cross stitch), whether or not made up	5805
(f)	Narrow wovens fabrics other than goods heading 5807; narrow fabrics consisting warp without weft assembled by means of an adhesive (bolducs)	5806
(g)	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	5807
(h)	Braids in the piece; Ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles	5808
(i)	Woven fabrics or metal thread and woven fabrics of metalised yarn of heading 5605 of a kind used in apparel as furnishing fabrics of a similar purposes, not elsewhere specified or included	5809
(j)	Quilted textile product in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	5811
(7)	Knitted or chrocheted fabrics	
(a)	Pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or chrocheted	6001
(b)	Knitted or chrocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elasto meric yarn of rubber thread, other than those of heading 6001	6002

(1)	(2)	(3)
(c)	knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002	6003
(d)	knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastic yarn or rubber thread, other than those of heading 6001	6004
(e)	Wrap knit fabrics (including those made on galleon knitting machines), other than those of headings 6001 to 6004	6005
(f)	Other knitted or crocheted fabrics	6006
42	<i>Tobacco</i>	
(1)	Unmanufactured tobacco; tobacco refuse	2401
(2)	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	2403.10
(3)	“Homogenised” or “reconstituted” tobacco	2403.91.00
(4)	Other	2403.99.90
43	<i>Toddy, Neera</i>	2206.00.00
44	<i>Unbranded bread</i>	
45	<i>Unprocessed and unbranded salt</i>	
(1)	Rock salt	2501.00.20
(2)	Other	2501.00.90
46	<i>Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised and water sold in sealed container</i>	2201.90
47	<i>Printed forms of court and P.S.C applications.</i>	
48	<i>Rice issued from Central/State Governments depots for sale by authorised ration dealers</i>	

(1)	(2)	(3)
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49 *Products notified by the Khadi and Village industries Commission, at the point of sale by the manufacturing unit whose annual turnover does not exceed twenty five lakhs.*

- (1) Handmade matches, fireworks and agarbathies
- (2) Handmade soaps
- (3) Tanned of hids and skins and ancillary industries connected with the same
- (4) handmade leather goods
- (5) handmade paper
- (6) cane gur and khandasary
- (7) manure and methane gas from cowdung and other waste products
- (8) lame products
- (9) shellac
- (10) Manufacture of vegetable and fruit products
- (11) bamboo and cane goods
- (12) Products of blacksmithy other than furniture
- (13) carpentary other than manufacture of furniture
- (14) fibre products other than coir
- (15) household utensils in aluminium
- (16) mize and ragi products
- (17) dipped rubber latex products such as rubber band, gloves and baloon
- (18) palm products
- (19) pottery
- (20) honey
- (21) ghani oil

50. Products of Kdumbasree units whose annual turnover does not exceed twenty five lakhs
