



## Commodities under Schedule 1

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, supplement and husk of pulses, cotton seed and de-oiled cake.
4. Betel leaves.
5. Books, periodicals and journals including maps, charts and globes.
6. Charakha, Ambar Charakha, handlooms and handloom fabrics and Gandhi Topi.
7. Charcoal.
8. Coarse grains other than paddy, rice and wheat.
9. Condoms and Contraceptives.
10. Cotton and silk yarn in hank and cone.
11. Curd, Lussi, butter milk and separated milk.
12. Earthen pot.
13. Electricity energy.
14. Fire wood except casurina and eucalyptus timber.
15. Fish net, fishing ropes, fish fabrics and fish seeds, prawn/shrimp seeds.
16. Fresh milk and pasteurized milk.
17. Fresh plants, saplings and fresh flowers.
18. Fresh vegetables and fruits.
19. Garlic and ginger.
20. All bangles except those made of precious metals.
21. Human blood and blood plasma.
22. Indigenous handmade musical instruments.
23. Kumkum, bindi alta and sindur.
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. Non-judicial stamp paper sold by Government Treasuries, postal items like envelope, post card etc. sold by the Reserve Bank of India and cheques, whether loose or book form.
28. Raw wool.
29. Semen including frozen semen.
30. Silk worm laying, cocoon and raw silk.



## Commodities under Schedule 1(continued)

31. Slate and slate pencils.
32. Tender green coconut.
33. Toddy, Neera and Arak.
34. Bread of all types ( branded or otherwise ).
35. Salt ( branded or otherwise ).
36. Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized water and water sold in
37. Food grains including paddy, rice, wheat and pulses.
38. Items which are subjected to levy of additional excise duty under the provisions of the Additional Duties of Excise Act, 1957
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. Prasad, bhog or mahabhog by religious institutions.
47. Rakhi.
48. Kites.
49. Kutta Atta.
50. Poha, Murmura and lai.