

THE SIXH SCHEDULE

[See clause (b) of sub-section (2) of section 9]

List of non-creditable goods

Description of non-creditable goods

Serial
Number.

1) Subject to clauses 2 and 3 of this schedule, the following goods shall be “Non-Creditable goods” for the purposes of this Regulation:

- i. Motor vehicles designed for transporting fewer than eight passengers, motor cycles, motor scooters and other motorized two-wheeled vehicles;
 - ii. Fuels in the form of petrol diesel and kerosene, LPG,CNG,coal;
 - iii. Conventional clothing and footwear, clothing fabrics;
 - iv. Food for human consumption;
 - v. Beverages for human consumption;
 - vi. Goods designed and used predominantly for, the provision of entertainment including television receivers, video cassette players, radios stereo systems audio cassette players, CD players, DVD players, computer game consoles and computer games, cameras of any kind;
 - vii. Air conditioners other than those used for manufacturing purpose; and
 - viii. Tobacco in any form and Tobacco products.
- 2) any item in clause I [other than item (ii) shall not be treated as non-creditable goods if the item is purchased by a registered dealer for the purpose of re sale in an unmodified form or use as raw material for processing of manufacturing of goods for sale by him in Dadra & Nagar Haveli the ordinary course of his business.
- 3) Fuel item (ii) of clause I] shall not be treated as non –creditable goods if the chaser is licensed as a dealer in fuel, product and purchases the fuel in commercial quantities for resale.

A.P.J ABDUL KALAM,
President.

T.K.VISHWANATHAN,
Secy to the Govt of India.