

Directorate of Commercial Taxes, West Bengal
GOODS EXEMPT FROM TAX UNDER GST

Sl. No.	Chapter/Heading Sub-heading/ Tariff Item	Description of Goods	Sl. No.	Chapter/Heading Sub-heading/ Tariff Item	Description of Goods	Sl. No.	Chapter/Heading Sub-heading/ Tariff Item	Description of Goods
1.	0101	Live asses, mules and hinnies			in unit container]			fresh or chilled.
2.	0102	Live bovine animals	15.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]	24.	0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
3.	0103	Live swine						
4.	0104	Live sheep and goats						
5.	0105	Live poultry , that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	16.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]	25.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk
6.	0106	Other live animal such as Mammals, Birds, Insects						Curd ; Lassi; Butter milk
7.	0201	Meat of bovine animals, fresh and chilled.	17.	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers	26.	0403	Chena or paneer , other than put up in unit containers and bearing a registered brand name;
8.	0202	Meat of bovine animals frozen [other than frozen and put up in unit container]				27.	0406	Birds' eggs, in shell, fresh, preserved or cooked
9.	0203	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]	18.	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]	28.	0407	Natural honey , other than put up in unit container and bearing a registered brand name
10.	0204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]				29.	0409	Human hair, unworked, whether or not washed or scoured; waste of human hair
11.	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]	19.	0301	Live fish.	30.	0501	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
12.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]	20.	0302	Fish , fresh or chilled, excluding fish fillets and other fish meat of heading 0304	31.	0506	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
13.	0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]	21.	0304	Fish fillets and other fish meat (whether or not minced), fresh or chilled.	32.	0507 90	Semen including frozen semen
14.	0208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up	22.	0306	Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.	33.	0511	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
			23.	0307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live,	34.	6	Potatoes , fresh or chilled.
						35.	0701	Tomatoes , fresh or chilled.
						36.	0702	Onions , shallots, garlic, leeks and
						37.	0703	

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38.	0704	other alliaceous vegetables, fresh or chilled. Cabbages, cauliflowers,	50.	0803	nuts, fresh, whether or not shelled or peeled Bananas, including plantains, fresh or dried	62.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]
39.	0705	kohlrabi, kale and similar edible brassicas, fresh or chilled. Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled.	51.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.	63.	0910 11 10	Fresh ginger, other than in processed form
40.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	52.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), fresh.	64.	0910 30 10	Fresh turmeric, other than in processed form
41.	0707	Cucumbers and gherkins, fresh or chilled.	53.	0806	Grapes, fresh	65.	1001	Wheat and meslin [other than those put up in unit container and bearing a registered brand name]
42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	54.	0807	Melons (including watermelons) and papaws (papayas), fresh.	66.	1002	Rye [other than those put up in unit container and bearing a registered brand name]
43.	0709	Other vegetables , fresh or chilled.	55.	0808	Apples, pears and quinces, fresh.	67.	1003	Barley [other than those put up in unit container and bearing a registered brand name]
44.	0712	Dried vegetables , whole, cut, sliced, broken or in powder, but not further prepared.	56.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	68.	1004	Oats [other than those put up in unit container and bearing a registered brand name]
45.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	57.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custardapple (ata), Bore, Lichi, fresh.	69.	1005	Maize (corn) [other than those put up in unit container and bearing a registered brand name]
46.	0714	Manioc, arrowroot , salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.				70.	1006	Rice [other than those put up in unit container and bearing a registered brand name]
47.	0801	Coconuts , fresh or dried, whether or not shelled or peeled				71.	1007	Grain sorghum [other than those put up in unit container and bearing a registered brand name]
48.	0801	Brazil nuts, fresh, whether or not shelled or peeled				72.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi [other than those put up in unit container and bearing a registered brand name]
49.	0802	Other nuts, fresh such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca	58.	0814	Peel of citrus fruit or melons (including watermelons), fresh.	73.	1101	Wheat or meslin flour [other than those put up in unit container and bearing a registered brand
			59.	9	All goods of seed quality			
			60.	0901	Coffee beans, not roasted			
			61.	0902	Unprocessed green leaves of tea			

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74.	1102	name]. Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name]	85.	1207	broken, of seed quality. Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.	96.	1905	parched rice , commonly Known as khoi , parched paddy or rice coated with sugar or gur, commonly known as Murki Pappad , by whatever name it is known, except when served for consumption
75.	1103	Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]	86.	1209	Seeds, fruit and spores, of a kind used for sowing.	97.	1905	Bread (branded or otherwise) , except when served for consumption and pizza bread
76.	1104	Cereal grains hulled	87.	1210	Hop cones, fresh.	98.	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.
77.	1105	Flour, of potatoes [other than those put up in unit container and bearing a registered brand name]	88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.	99.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
78.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]	89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.	100.	2201	Non-alcoholic Toddy, Neera including date and palm neera
79.	12	All goods of seed quality	90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	101.	2202 90 90	Tender coconut water other than put up in unit container and bearing a registered brand name
80.	1201	Soya beans, whether or not broken, of seed quality.	91.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	102.	2302, 2304, 2305, 2306, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.	92.	1301	Lac and Shellac	103.	2501	Salt, all types
82.	1204	Linseed, whether or not broken, of seed quality.	93.	1404 90 40	Betel leaves	104.	2716 00 00	Electrical energy
83.	1205	Rape or colza seeds, whether or not broken, of seed quality.	94.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery	105.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002
84.	1206	Sunflower seeds, whether or not	95.	1904	Puffed rice , commonly known as Muri, flattened or beaten rice , commonly known as Chira ,	106.	3002	Human Blood and its components

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107.	3006	All types of contraceptives			globes, printed	143.	92	Indigenous handmade musical instruments
108.	3101	All goods and organic manure [other than put up in unit containers and bearing a registered brand name]	123.	5001	Silkworm laying, cocoon	144.	9603	Muddhas made of sarkanda and phool bahari jhadoo
109.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta	124.	5002	Raw silk	145.	9609	Slate pencils and chalk sticks
110.	3825	Municipal waste, sewage sludge, clinical waste	125.	5003	Silk waste	146.	9610 00 00	Slates
111.	3926	Plastic bangles	126.	5101	Wool, not carded or combed	147.	9803	Passenger baggage
112.	4014	Condoms and contraceptives	127.	5102	Fine or coarse animal hair, not Carded or combed	148.	Any chapter	Puja samagri namely,-
113.	4401	Firewood or fuel wood	128.	5103	Waste of wool or of fine or coarse animal hair			(i) Rudraksha, rudraksha mala, tulsikanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd);
114.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	129.	52	Gandhi Topi			(ii) Sacred thread (commonly known as yagnopavit);
115.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government	130.	52	Khadi yarn			(iii) Wooden khadau;
116.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government	131.	5303	Jute fibres , raw or processed but not spun			(iv) Panchamrit,
117.	48 / 4907	Rupee notes when sold to the Reserve Bank of India	132.	5305	Coconut, coir fibre			(v) Vibhuti sold by religious institutions,
118.	4907	Cheques, loose or in book form	133.	63	Indian National Flag			(vi) Unbranded honey [proposed GST Nil]
119.	4901	Printed books, including Braille books	134.	6703	Human hair , dressed, thinned, bleached or otherwise worked			(vii) Wick for diya.
120.	4902	Newspapers , journals and periodicals , whether or not illustrated or containing advertising material	135.	6912 00 40	Earthen pot and clay lamps			(viii) Roli
121.	4903	Children's picture, drawing or colouring books	136.	7018	Glass bangles (except those made from precious metals)			(ix) Kalava (Raksha sutra)
122.	4905	Maps and hydrographic or Similar charts of all kinds, including atlases, wall maps, topographical plans and	137.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	149.	-	Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.
			138.	8445	Amber charkha			
			139.	8446	Handloom [weaving machinery]			
			140.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles			
			141.	8803	Parts of goods of heading 8801			
			142.	9021	Hearing aids			

**Please refer to Notification No. 1125
F.T. dated 28.06.2017**