

SCHEDULE - I

[See : sub-section (1) of section 5]

GOODS, THE SALES OR PURCHASE OF WHICH ARE EXEMPT FROM TAX

Sr. no.	Description of goods.	Conditions and exceptions subject to which exemption is granted.
1	2	3
1.	Agate (Akik) Stones and articles made therefrom	—
2.	(i) Agricultural implements operated exclusively by human or animal agency for exclusive use in agricultural operations and the parts thereof, which are ordinarily not also used otherwise than as such parts. (ii) Opener (Huller) and thrasher for agriculture use.	—
3.	Aids and implements used by handicapped persons. (1) Braille educational equipment, Braille typewriters, Braille writing slates and Braille watch. (2) Group Hearing aids and Hearing aids. (3) Induction group aids. (4) Speech trainer. (5) Language master (6) Audiometer. (7) Voice chord. (8) Walkers. (9) Wheel chair. (10) Calipers of all types. (11) Artificial limbs. (12) Crutches. (13) Orthopedic footwear and Orthopaedic implants. (14) Tricycles and auto-tricycles for handicapped persons (15) All types of splints. (16) Heart valves. (17) Prosthetic aids for leprosy affected people. (18) Intra-ocular lens used for cataract operation.	—

Sr. no.	Description of goods.	Conditions and exceptions subject to which exemption is granted.
1	2	3
4.	¹ [xxx]	—
5.	Bangles made of glass or plastic bangles.	—
6.	Betal leaves and pan, tumbul, <i>vida</i> , or <i>patti</i> prepared from betel leaves.	—
7.	Bindi, ² [<i>kumkum</i> , <i>sindur</i> and comb commonly known as <i>kanska</i> , <i>kanski</i>]	—
8.	Books, periodicals and journals, time tables for railways and passenger transport services.	Except which are specified in entry 56 in Schedule II
9.	(1) ³ [Bread in any form] (2) Khakhra, Papad, papad pipes (3) Sev made out of wheat flour or maida (4) Unfried potato <i>katri</i> .	—
⁴ [9A.	Brooms and broom sticks (unbranded)]	—
10.	Cattle, sheep and goats.	—
11.	Cattle feed including fodder, grass, hay and straw and concentrates. (excluding cottonseeds, oilcakes and de-oiled cakes.)	—
12.	(i) Cereals and pulses; (ii) Flour of cereals and pulses except Maize Flour; (iii) Wheat flour, <i>Rava</i> , <i>Suzi</i> or <i>maida</i> made from wheat.	⁵ [xxx]
13.	Charkha and other implements and spare parts thereof meant for use in the production of handspun yarn, as may be specified by the State Government by notification in the <i>Official Gazette</i> .	—

1. Entry 4 was deleted by Gujarat Act No.6 of 2006 S. 43 (1), Prior to deletion Entry (4) Read as under :
4. Artificial teeth.
2. These words were substituted for the words "Kumkum or sindur" by Gujarat Act No.6 of 2006 S. 43 (2).
3. These words were substituted for the words "Bread" by Gujarat Act No.6 of 2006 S. 43 (3).
4. Entry 9A was inserted by Gujarat Act No.6 of 2006 S. 43 (4).
5. The condition of Entry 12 was deleted by Gujarat Act No.6 of 2006 S. 43 (5), Condition read as under "Except when sold in sealed package under a brand"

Sr. no.	Description of goods.	Conditions and exceptions subject to which exemption is granted.
1	2	3
14.	¹ [xxx]	
15.	Chillies, tamarind and turmeric whole or in powder form.	Except when sold in sealed package under a brand.
16.	Coconut in shell (other than kopra.)	—
17.	Condoms, loops and contraceptive devices.	—
18.	Deshi Nalia	—
19.	² [xxx]	—
20.	Eggs	—
21.	Electrical energy	—
³ [21A]	Fabrics of all types on which additional excise duty is leviable in lieu of sales tax under the Additional Duties of Excise (Goods of Special Importance) Act, 1957] [LV II of 1957]	—
22.	Farsan and eatables (other than sweetmeats) as the State Government may by notification in the <i>Official Gazette</i> , specify for the purpose of this entry.	Except when sold in sealed containers under a brand.
23.	(i) Firewood and Charcoal. (ii) Wood of Limda, Pipla, Baval and <i>Vadla</i> Sold in form other than fire wood	—
24.	Fish, Sea food, and other aquatic products.	Except when sold in sealed containers under a brand.
25.	Fishing nets	—
26.	(i) Fresh flowers (excluding artificial flowers.) (ii) <i>Veni, Gajra</i> , garlands and such other articles prepared from fresh flowers (excluding those of artificial flowers.)	—
27.	Flower, Fruit and vegetable seed, seeds of lucerne grass (Rajka) and of sann hemp, bulbs, tubers and plants other than orchids.	—
28.	Fresh fruits, fresh vegetables, edible tubers and garlic.	—

1. This entry "Chikki and Revdi" was deleted by Gujarat Act No.6 of 2006, S. 43(6).
2. This entry "Drip irrigation Equipment" was deleted by Gujarat Act No.6 of 2006, S. 43(7).
3. Entry 21A was inserted by Gujarat Act No.6 of 2006, S. 43(8). See : Appendix - XII

Sr. no.	Description of goods.	Conditions and exceptions subject to which exemption is granted.
1	2	3
29.	Gur but not including Kakavi or Kakab or molasses	—
30.	Haar, Pavitra, Kalagi, Mugat, Modh. etc. made from artificial silk yarn and artificial silk yarn waste.	—
31.	Hand Carts or animal driven carts.	—
¹ [31A]	Handicrafts articles as specified by the State Government by notification in the <i>Official Gazette</i> .]	—
² [32.]	Handlooms, parts and accessories thereof.]	—
33.	(i) Handloom fabrics, (ii) Patola sarees or other articles woven on handlooms. (iii) Silk Kinkhab fabrics, that is to say handloom cloth interwoven with silk yarn and jari thread.	—
34.	Heena powder (Mahendi)	—
35.	Human blood ³ ["including blood components"]	—
36.	Hurricane and hurricane lamps of all kinds and spare parts and accessories thereof.	—
⁴ [36A.]	Kerosene stove and spare parts and accessories thereof.	—]
⁵ [36B.]	Khadi garments and goods or made-ups thereof as may be specified by the State Government by notification in the <i>official Gazettee</i> .	—]
37.	Khakhra pan	—
38.	Kites (patang)	—
39.	Manure, that is to say Organic manure (excluding chemical fertilizers, oil cakes or de-oilcakes)	—
40.	Meat	Except when sold in sealed containers.

1. Entry 31A was inserted by Gujarat Act No.6 of 2006, S-43 (9).

2. Entry 32 was substituted for "Handlooms and parts thereof" by Gujarat Act No.6 of 2006, S-43(10)

3. These words were substituted for the words "and human blood plasma" by Gujarat Act No.6 of 2006, S-43(11)

4. Entry 36A was inserted by Gujarat Act No.6 of 2006, S-43 (12)

5. Entry 36B was inserted by Gujarat Act No.6 of 2006, S-43 (12)

Sr. no.	Description of goods.	Conditions and exceptions subject to which exemption is granted.
1	2	3
41.	(i) Milk-Whole or separated, or pasteurized milk (except milk powder) (ii) Butter milk, Curd, <i>Lassi</i> , and <i>Chakka</i>	—
42.	¹ [xxx]	—
43.	Musical instruments (handmade and other than electronic musical instruments) and Harmonium reeds.	—
44.	Padia and patrala	—
45.	Pawrah and Pick-axe	—
46.	Plantain leaves	—
47.	Poultry	—
48.	Poultry feed	—
49.	Rakhadi	—
50.	Salt	—
² [50A.	Slates and slates pencils and chalk sticks and chalk lumps	—]
51.	(i) Stamp papers sold by Government Treasuries or vendors (ii) Postal items like Envelope, Post card etc. sold by Government.	—
³ [51A	Sugar of all types on which additional excise duty is levied and collected in lieu of sales tax under the Additional Duties of Excise (Goods of Special Importance) Act, 1957.	—]
⁴ [51B	(i) Threads, twine, string or rope prepared from coir or jute known as <i>Bhindi</i> , <i>Bhindiwan</i> , (ii) <i>Varat</i> and <i>Varatdi</i> .	—]
⁵ [51C	Tobacco of all types on which additional excise duty is levied and collected in lieu of sales tax under the Additional Duties of Excise (Goods of Special importance) Act, 1957.	—]

1. Entry 42 was deleted by Gujarat Act No.6 of 2006, S-43' (13)
Prior to deletion entry 42 read as under :
42. Motor spirit as defined in the Bombay Sales of Motor Spirit Taxation Act, 1958 (Bom. LXVI of 1958)
2. Entry 50A was inserted by Gujarat Act No.6 of 2006, S-43 (14)
3. Entry 51A was inserted by Gujarat Act No.6 of 2006, S-43 (15) See : Appendix - XII
4. Entry 51B was inserted by Gujarat Act No.6 of 2006, S-43 (15)
5. Entry 51C was inserted by Gujarat Act No.6 of 2006, S-43 (15) See : Appendix - XII

Sr. no.	Description of goods.	Conditions and exceptions subject to which exemption is granted.
1	2	3
52.	¹ [Toxoids or sera	—]
53.	Water (other than aerated, mineral, purified water, medicinal, ionic, distilled battery, de-mineralized water and watersold in sealed container.)	—
54.	(i) Wooden brushes meant for household purposes; (ii) Articles made from wood, that is to say <i>Dhoka, Welan, Bajoth, Patla-Patli</i> and <i>Cradles</i> . (iii) Wooden frames of <i>Drum, Dholak, Tabla</i> , <i>Konga</i> or <i>bonga</i> .	—

1. This word was substituted for the words "Vaccines, Toxids" by Gujarat Act No.6 of 2006, S-43 (16)