

SCHEDULE I
[See sub-section (1) of section 8]
Goods Exempt from Tax

S.No.	Description of Goods	Conditions, if any
1	2	3
1.	Agricultural implements manually operated or animal driven or tractor or power driven, spare parts and accessories thereof, namely:- (a) Ordinary Agricultural implements: 1. Hand Hoe (<i>Khurpa</i> or <i>Khurpi</i>); 2. Spade; 3. <i>Gandasa</i>; 4. Pick i.e. <i>khudali</i>; 5. Axe; 6. <i>Khanta</i>; 7. <i>Belcha</i>; 8. <i>Patela</i>; 9. Hand-driven chaff cutters and their parts (except bolts, nuts and springs); 10. Sickle; 11. <i>Beguri</i>; 12. Hand-wheel hoe; 13. Horticultural tools like budding, grafting knife, secateur, pruning shear or hook, hedge shear; sprinkler, rake; 14. Sprayer, duster and sprayer-cum- duster; 15. Soil injector; 16. <i>Jandra</i>; 17. Wheel barrow; 18. Winnowing fan or winnower; 19. Dibbler; 20. Puddler; 21. Fertilizer seed broadcaster; 22. Maize Sheller; 23. Groundnut decorticator; 24. Manure or seed screen; 25. Flame gun; 26. Seed grader; 27. <i>Tasla</i> (includes <i>Ghamela</i>, <i>Tagari</i> and <i>Parat</i>, made of ferrous metal; "27A. Crowbar(Sabbal)" 28. <i>Tangli</i>; 29. Sprayer including their parts and accessories; 30. Parts and accessories specific to the sprinkler system and drip irrigation system including pipes which are used exclusively for sprinkler and drip system (but not used for ordinary works as carriage pipes).	
	(b) Animal driven agricultural implements: 1. Plough including disc-plough; 2. Teeth of the plough; 3. Harrow; 4. Cultivator; 5. Seed drill, fertilizer drill, seed-cum-fertilizer drill; 6. Tiller with or without seeding attachment; 7. Landleveller or scoop; 8. Chaff cutters and their parts (except bolts, nuts and springs); 9. Axles and rims of animal-driven vehicles; 10. Persian wheel and spare parts; 11. Roller; 12. Yoke; 13. Planter; 14. Plank or float; 15. Ridger; 16. Ditcher; 17. Bund former; 18. Thrasher or <i>palla</i>; 19. Transplanter; 20. Reaper; 21. Mower; 22. Sugar cane crusher; 23. Cane juice boiling pan and grating; 24. Cart.	
	(c) Tractor or Power Driven Agricultural Implements: 1. Thrasher. 2. Chaff cutters and their parts (except bolts, nuts and springs). 3. Winnower. 4. Disc plough. 5. Cultivator. 6. Harrow. 7. Tillers with or without seeding attachments. 8. Seed drills. 9. Land levellers. 10. Trolley of tractor.	

2.	Aids & implements used by handicapped persons/ Artificial Hearing Aids, Artificial Limbs, Audiometer, Braille writer, Braille Typewriter, Braille Shorthand Writer, Braille frame, Braille Instrument, Braille Thermometer, Braille Lactometer, Braille Barometer, Braille printing machine, Braille paper, Braille books, Braille slate and Braille watch, Crutches and calipers for disabled persons, Speech trainer, Tricycle used by disabled persons, Wheeled chair used by disabled persons.	
3.	Aquatic feed, poultry feed and cattle feed, including grass, hay and straw, <i>gwar churi</i> , <i>gwar korma</i> , supplement and husk of cereals and pulses, concentrates and additives.	
4.	Betal leaves	
5.	Books and periodicals & journals including maps charts and globe	
6.	Charcoal	
7.	Coarse grains namely maize, <i>jowar</i> , <i>bajra</i> and flour thereof	
8.	Condoms and contraceptives	
9.	Cotton & silk yarn in hank	
10.	<i>Charkha</i> , <i>Amber Charkha</i> , Handlooms and their parts and accessories Handloom fabrics and Gandhi Topi, All kahdi garments/ goods and made ups. Explanation - For the purpose of this entry 'Khadi' means any cloth woven on handloom from yarn handspun in India.	
11.	Curd, Lussi, butter milk & separated milk.	
12.	Electrical energy	
13.	Earthen pot	
14.	Fire wood except Casuarinas and Eucalyptus timber; <i>gobar ke kande</i> and solid briquettes made of agricultural waste.	
15.	Fresh milk and pasteurized milk other than UHT milk and skimmed milk powder	
16.	Fresh plants, saplings and fresh flowers including <i>mahua</i> flowers.	
17.	Fishnet and Fishnet fabrics, fish seeds, prawn/shrimp seeds	
18.	Fresh vegetables and fruits	
19.	Garlic, ginger, dried vegetables e.g. <i>kair</i> , <i>sangari</i> but excluding chilies, when not sold in sealed containers	
20.	All bangles (except those made from precious metals), <i>lac</i> , its <i>dana</i> and products, <i>chapadi</i> , <i>bairja</i> and glass chattons.	
21.	Human Blood & blood plasma	
22.	Indigenous handmade musical instruments, components and parts thereof	

23.	<i>Kumkum, Bindi, Alta & Sindur, mahawar, mehandi</i> leaves and its powder, <i>kajal, surma</i> , hair pins, hair band, hair clip (other than that of precious metals), rubber band, safety pin, <i>Chutla</i>	
24.	Meat, fish, prawn & other aquatic products when not cured or frozen, eggs, livestock and animal hair	
25.	National flag	
26.	Organic manure	
27.	Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt. rupee note & cheques.	
27A	**Deleted	
28.	Raw wool and waste thereof	
29.	Semen including frozen semen	
30.	Slate and slate pencils	
31.	Silk worm laying cocoon & raw silk.	
32.	Tender green coconut and watery coconut.	
33.	Toddy, <i>Neera</i> and <i>Arak</i>	
34.	Bread (branded or otherwise) Excluding pizza bread	
35.	Salt (branded or otherwise)	
36.	Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized water and water sold in container.	
37.	Pappad, Pappad-Khar, Bari and Mangori	
38.	Goods taken under customs bond for re-export after manufacturing or otherwise	
39.	Textile and fabric on which additional excise duty was leviable but exempted by the Government of India which was subsequently omitted by the Finance Act, 2011 (Central Act No. 8 of 2011) from schedule I to the Additional Duties of Excise (Goods of Special Importance) Act, 1957.	
40.	Tobacco on which additional excise duty was leviable but exempted by the Government of India.	
41.	Sugar on which additional excise duty was leviable but exempted by the Government of India which was subsequently omitted by the Finance Act, 2011 (Central Act No. 8 of 2011) from schedule I to the Additional Duties of Excise (Goods of Special Importance) Act, 1957.	
42.	<i>Kirpan</i>	
43.	<i>Prasdam</i> by religious institutions <i>panchamritam, namakatti</i> and <i>vibhuti</i> .	

44.	Rakhi and Sacred thread, commonly known as yagyopavit, harmala (mala made of cotton/silk/zari yarn), mod, turra, kalangi, embroidery or zari articles, that is to say, imi, zari, kasab, salama, dabka, chumki, gota, sitara, naqsi, kora, glass bead, badla and mangalsutra.	
45.	Religious pictures not for use as calendar, religious pictured tiles, Panchang and idols of deities made of stone or marble	
46.	Chalk stick, Takhti and school bags upto Rs. 500/-	
47.	Idols made of clay or plaster of paris and Clay lamps	
48.	Muddhas made of sarkanda, moonj, ban and its rope and basket, phool buhari jhadoo and Unbranded broomsticks.	
49.	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, kheel, murmura, poha parched gram and makki ka poha.	
50.	Husk including groundnut husk	
51.	Leaf plates and cups-pressed or stitched	
52.	Kites, manja and charkhi	
53.	Kuttu, Kangani, Singhada, Rajgira including atta thereof, Sanwakhya and Sabudana	
54.	Loban, dhoop, handmade agarbatti, deepak, puja ki ghanti, pooja ka chopda, shankh, roli and moli	
55.	Handicrafts including blue pottery and puppets	
56.	Seeds of grass, vegetables and flowers; truthfully labeled seeds and seeds certified by the certification agency under the Seeds Act, 1966 (54 of 1966), when sold in sealed bags or containers.	
57.	Rajasthani audio/vedio music cassettes including CD and DVD	
58.	All kinds of footwear (excluding footwear made of leather) having maximum retail price less than Rs. 500/- per pair, and Deshi Juthiyan.	w.e.f. 23-03-2011
59.	Razai	
60.	All kinds of stone sludge, stone slurry, fly ash and the manufactured items having individually or jointly a minimum 50% in the contents of such manufactured products but in case of manufacturing of bricks this limit shall be 25% or more in its contents.	

60A	Asbestos cement sheets and bricks having contents of fly ash 25% or more by weight.	(1) The goods shall be entered in the Registration Certificate of the selling dealer; (2) The exemption shall be for such goods, manufactured by the dealer who commences commercial production in the State by 31.12.2006. (3) The exemption shall be available up to 23.01.2010
61	Country liquor	When not sold in Bar, Restaurant or Hotel.
62	** Deleted	
63	Old jute bags and old HDPE bags.	Subject to the condition of entry in Registration Certificate of the selling dealer.
64	** Deleted	
65	Toys upto Rs. 300/- per item but excluding all kinds of electronic toys.	
66	Blood bags.	
67	Mica	
68	Pillow cover up to Rs.25/- per item.	
69	Articles of marble up to Rs. 300/- per item.	
70	Niwar made of cotton.	
71	Saree fall."	
72.	Products and medicines manufactured in the Goshalas from gobar and Gomutra.	
73	Bura and mishri.	
74	Makhana, Batasha and Sugar Toys.	Subject to entry in Registration Certificate of the Selling dealer.
75	Bio-fertilizers.	
76	Incense sticks commonly known as agarbatti, dhupkathi or dhupbatti.	
77	<i>Gwar Seed, Gwar Refined Dal or split, Gwar Gum Powder, Dhencha and Punwad.</i>	
78	Ratanjyot	
79	Crude bio-diesel and 100% bio-diesel (B 100)	
80	Helmet	
81	Unstitched bed sheet	

82	Woven label tapes, elastic nylon/fabric tapes and laces	
83	Tilpatti	
84	Textile Screen design	
85	Gulkand and Gulabjal.	
86	Gamchha	
87	Blanket	
88	Hand Cart	
89	Gobar Gas Plant and its components including machinery used in gobar gas plants i.e. (i) Gobar Gas Holder, (ii) Guide Frame for Gobar Gas Holder and (iii) Gobar Gas Burner.	
90	Non electrically operated hand tools i.e. gurmala, karni, sawal, gunia, randa, basula, iron, chhini, firma for repair of shoes, hair cutting machine, coal based iron-press and iron-wire brush.	
91	Wooden hand blocks for textile printing.	
92	ISI marked kerosene stove and wick stove.	
93	Domestic solar cooker.	
94	Handmade soap	For the period 01.04.2006 to 10.08.2006
95	Asbestos cement sheets and bricks having contents of fly ash 25% or more by weight.	(i) For the period 01.04.2006 to 04.07.2006 subject to entry in the Registration Certificate of the selling dealer. (ii) For the period 05.07.2006 to 08.03.2007 on the condition that, (i) the goods shall be entered in the registration certificate of the selling dealer. (ii) The exemption shall be for such goods, manufactured by the dealer who commences commercial production in the State by 31.12.2006.
96	Liquified petroleum gas for domestic use.	
97	Newsprint.	w.e.f. 08.07.2009
98	De-oiled rice bran.	w.e.f. 08.07.2009
99	Herb, bark, dry plant, dry root commonly known as jari-booti, and dry amla	w.e.f. 08.07.2009
100	All kinds of sarees including sarees made of silk fabric and fabric imported from outside India with or without various kind of ornamental work.	w.e.f. 01.04.2006
101	Isabgoal and its husk	w.e.f. 15.07.2009
102	Gur, jaggery and edible variety of rab gur	w.e.f. 28.07.2009

103	All kinds of Towels having maximum retail price upto Rs. 200/- per towel.	w.e.f. 28.07.2009
104	Rice Bran	w.e.f. 28.07.2009
105	Unfried potato chips.	w.e.f. 28.07.2009
106	Battery driven motor vehicle	w.e.f 9-03-2010
107	Solar energy equipment	w.e.f 9-03-2010
108	Mehandi cone	w.e.f 9-03-2010
109	Beehive, Bee-colony, Bee-box	w.e.f 9-03-2010
110	Rudraksh	w.e.f 9-03-2010
111	Cotton seeds oil cake	Subject to entry in Registration Certificate of the Selling dealer.
112	Commercial LPG used for cremation, Equipments for cremation including parts and accessories thereof , used in cremation through LPG or electrical energy.	When purchased by such cremation centres which are open to all sections of the society.
113	Ostelamivir (medicine for Influenza A (H1N1))	w.e.f. 08.09.2010 amended on 07.10.2010
114	All kinds of building stone excluding all kinds and forms of Kota Stone, Marble and Granite	w.e.f. 01.01.2011
115	Grit, Ballast including Gitti and Kankari	w.e.f. 01.01.2011
116	Morram	w.e.f. 01.01.2011
117	Bajari including Reta and River Sand	w.e.f. 01.01.2011
118	Kiln Bricks	w.e.f. 01.01.2011
119	UHT Milk	w.e.f. 09.03.2011
120	Handmade Woollen Carpet	w.e.f. 09.03.2011
121	Namda	w.e.f. 09.03.2011
122	Hand Spun Woollen Yarn	w.e.f. 09.03.2011
123	Saji	w.e.f. 09.03.2011
124	All types of pulses whether whole, split or broken form including besan thereof	w.e.f. 09.03.2011
125	Wheat and Rice	w.e.f. 09.03.2011
126	Kerosene oil sold through PDS	w.e.f. 09.03.2011
127	Cooked Food (When cooked and served by Religious or Charitable institution)	w.e.f. 09.03.2011
128	Tawa, Kadai, Tai, Sigri, Chimta, Imamdasta, Musali, Jhar and Chalani made from iron and steel	w.e.f. 09.03.2011
129	Chakla, Belan and Gas Lighter	w.e.f. 09.03.2011
130	Multani Mitti	w.e.f. 09.03.2011
131	<i>Sirali, bageshi, barroo</i> , date leaves, baskets, handmade <i>sooma</i> and <i>germa</i> , made only of bamboo	w.e.f. 09.03.2011

132	Bhang and Lanced poppy head	w.e.f.01.04. 2011
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