NEGATIVE LIST		
[See sub-section (4) and sub-section 12 (e) of section 22.]		
List of goods not eligible for input tax credit or input tax rebate		
Serial No.	Description of goods	Exceptions
1.	Air-conditioning units, air coolers, fans and air circulators.	When the registered dealer is in the business of dealing in such goods.
2.	All automobiles including commercial vehicles, and two and three wheelers, and spare parts for repair and maintenance thereof.	When the registered dealer is in the business of dealing in such automobiles or spare parts.
3.	Crude oil.	When the registered dealer is in the business of dealing in crude oil or of manufacturing any goods taxable under the Act using crude oil as a raw material.
4.	Food, beverages and tobacco products.	When the registered dealer is in the business of dealing in such goods.
5.	Building materials, namely, bricks, sand, cement, stonechips, iron and steel as referred to in section 14 of the Central Sales Tax Act, 1956, marble, tiles, doors, windows, sanitary fittings, bathroom fittings, drain pipes and all other materials used in construction, reconstruction or repair of a civil structure or parts thereof.	[When the registered dealer is a works contractor and uses such goods in the execution of works contracts, or when the registered dealer is in the business of dealing in such goods.]
6.	Office equipments.	When the registered dealer is in the business of dealing in such goods.
7.	Furniture, fixture including electrical fixtures and fittings.	When the registered dealer is in the business of dealing in such goods.
8.	Taxable goods which are used as capital goods, raw materials, considerable stores required in the manufacture of goods specified in Schedule A or used in the packing of goods so manufactured and not sold in the course of export.	
9.	Goods purchased and accounted for in business but utilised for the purpose of providing facility to the employees including any residential accommodation.	
10.	Goods used for personal consumption or received as gifts.	
11.	Taxable goods purchased for use in business other than that as defined in sub-clause (a) of clause (5) of section 2.	
12.	Coal, furnace oil, or any other fuel used for any purpose	When the registered dealer is in the business of dealing in such goods.
13.	Generators and parts and accessories thereof used for captive generation.	When the registered dealer is in the business of dealing in such goods.]