

NOTIFICATION
FINANCE DEPARTMENT
Sachivalaya, Gandhinagar.
Dated the 1st April, 2015.

GUJARAT
VALUE
ADDED
TAX ACT,
2003.

No. (GHN-14)VAT-2015-S.5 (2) (43)-TH:- WHEREAS, the Government of Gujarat considers it necessary so to do in the public interest;

NOW, THEREFORE, in exercise of the powers conferred by clause (a) of sub-section (2) of section 5 of the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005), the Government of Gujarat hereby amends the Government Notification, Finance Department No. (GHN-35)VAT-2006-S.5 (2) (1)-TH, dated the 31st March, 2006 as follows, namely:-

In the Schedule appended to the said notification- (i) for the entry at serial No. 1, the following entry shall be substituted, namely:-

Entry No.	Class of Sales or Purchases.	Exemption whether whole or part of tax.	Restriction and conditions if any.
1	2	3	4
"1	Fabrics of all types covered by entry 32 of Schedule II of the Act excluding the following fabrics,- (i) Fabrics imported from outside the territory of India, (ii) Plastic fabrics of the type used for making plastic woven sacks, (iii) Technical textiles as per Annexure I and Annexure II appended to this entry.	Whole of tax	".

Annexure - I

S. No.	HSN Code	Description
Impregnated, Coated & Laminated Textile Fabrics; Textile Articles For Industrial Use		
1	59021010	Tyre Cord Fabric Of High Tenacity Yarn Of Nylon Or Other Polyamides: Impregnated With Rubber
2	59022010	Tyre Cord Fabric Of Polyester: Impregnated With Rubber
3	59029010	Tyre Cord Fabric Of Others: Impregnated With Rubber
4	59039010	Textile Fabrics, Impregnated, Coated, Covered Or Laminated With Plastics, Other Than Those Of Heading 5902: Of Cotton
5	59039020	Textile Fabrics, Impregnated, Coated, Covered Or Laminated With Plastics, Other Than Those Of Heading 5902: Polyethylene Laminated Jute Fabrics
6	59069910	Rubberised Textile Fabrics, Other Than Those Of Heading 5902, Of Other: Insulating Tape, Electrical Of Cotton
7	59069920	Rubberised Textile Fabrics Other: Rubberised Cotton Fabrics, Other Than Knitted Or Crocheted
8	59069990	Rubberised Textile Fabrics, Other Than Those Of Heading 5902: Of Other
9	59090020	Textile Hose Piping And Similar Textile Tubing, With Or Without Lining, Armour Or Accessories: Of Manmade Fibre
10	59090090	Textile Hose Piping And Similar Textile Tubing, With Or Without Lining, Armour Or Accessories: Of Other Textile Materials
11	59113220	Textile Fabrics For Technical Uses Weighing 650 g/m2 Or More: Woven Textiles Felt, Whether Or Not Impregnated Or Coated, Of A Kind Commonly Used In Other Machines
12	59113240	Textile Fabrics For Technical Uses Weighing 650 g/m2 Or More: Jute Fabrics & Articles Used In Machinery: Plant
13	59113250	Textile Fabrics For Technical Uses Weighing 650 g/m2 Or More: Of Metalised Yarn Of A Kind Commonly Used In Paper Making Or Other Machinery
14	59114000	Textile Fabrics Weighing 650 G/M2 Or More: Straining Cloth Of A Kind Used In Oil Presses Or The Like, Including That Of Human Hair
Medical Textile Items		
15	30051010	Adhesive Gauze Bandage
16	30051020	Adhesive Tape (Medicinal)
17	30059010	Cotton Wool, Medicated
18	30059030	Medicated Lint
19	30059050	Burn Therapy Dressing Soaked In Protective Gel
20	30059060	Micro Pores Surgical Tapes

S. No.	HSN Code	Description
21	30061010	Sterile, Surgical Catgut And Similar Sterile Suture Materials And Sterile Tissue Adhesives For Surgical Wound Closure
22	30061020	Sterile Laminaria And Sterile Laminaria Tents And Sterile Absorbable Surgical Or Dental Haemostatics
23	48184010	Baby And Clinical Diapers
24	56011000	Sanitary Towels And Tampons, Napkins And Napkin Liners For Babies And Similar Sanitary Articles, Of Wadding
25	56012110	Textile Materials And Articles Thereof; Textile Fibres, Not Exceeding 5 Mm In Length (Flock), Textile Dust And Mill Neps; Wadding; Other Articles Of Cotton Wadding: Absorbent Cotton Wool
26	56012190	Wadding; Other Articles Of Cotton Wadding: Other
27	56012200	Wadding Of Textile Materials And Articles Thereof; Textile Fibres, Not Exceeding 5 Mm In Length (Flock), Textile Dust And Mill Neps: Wadding Of Man-Made Fibres
28	56012900	Wadding; Other Articles Of Man-Made Fibres Wadding: Other
Other Technical Textile Items		
29	54021910	Synthetic Filament Yarn (Other Than Sewing Thread), Not Put Up For Retail Sale: Nylon Tyre Yarn
30	54031010	High Tenacity Yarn Of Viscose Rayon: Viscose Rayon Tyre Yarn - 1.233 Decitex
31	54031020	High Tenacity Yarn Of Viscose Rayon: Viscose Rayon Tyre Yarn - 1.833 Decitex
32	54071011	Unbleached Parachute Fabrics
33	54071012	Unbleached Tent Fabrics
34	54071014	Unbleached Umbrella Cloth Panel Fabrics
35	54071021	Bleached Parachute Fabrics
36	54071022	Bleached Tent Fabrics
37	56021000	Felt, Whether Or Not Impregnated, Coated, Covered Or Laminated: Needle Loom Felt & Stitch-Bonded Fibre Fabrics
38	56022100	Other Felt, Not Impregnated, Coated, Covered Or Laminated: Of Wool Or Fine Animal Hair
39	56022920	Other Felt Not Impregnated, Coated, Covered Or Laminated: Of Jute (Including Blended/Union Jute) Not For Machinery
40	56029000	Felt, Whether Or Not Impregnated, Coated, Covered Or Laminated: Of Other
41	56071010	Cordage, Cable, Rope And Twine Whether Or Not Plaited Or Braided And Whether Or Not Impregnated, Coated, Covered Or Sheathed With Rubber Or Plastics: Of Jute
42	56072900	Other Twine, Rope Etc: Of other Sisal Or Other Textile Fibres Of The Genus Agave
43	56074100	Binder/Baler Twine: Of Polyethylene/ Polypropylene

S. No.	HSN Code	Description
44	56074900	Other cordage etc.: Of polyethylene/ polypropylene
45	56075010	Nylon Fish Net Twine
46	56075020	Nylon Tyre Cord
47	56075030	Viscose Tyre Cord
48	56075040	Nylon Rope
49	56079010	Coir, Cordage And Ropes: Other Than Cotton
50	56079020	Cordage, Cable Ropes And Twine: Of Cotton
51	56079090	Twine, Cordage, Rope & Cables: Other
52	56081110	Made Up Fishing Nets: Of Nylon
53	56081190	Made Up Fishing Nets: Other Than Nylon
54	56081900	Other Knotted Netting Of Twine, Cordage Or Rope: Of Man-Made Textile Materials
55	56089010	Other Twine, Cordage/ Rope etc.: Of Cotton
56	56089020	Other Twine, Cordage/Rope etc.: Of Jute
57	56089090	Other Knotted Twine, Cordage/ Rope Nets: Other
58	58063110	Type Writer Ribbon Cloth: Of Cotton: Woven
59	62011100	Men's Or Boys' Overcoats, Raincoats, Carcoats, Capes, Cloaks And Similar Articles Not Knitted Or Crocheted: Of Wool/ Fine Animal Hair
60	62011210	Men's Or Boys' Raincoats Not Knitted Or Crocheted: Of Cotton
61	62011310	Men's Or Boys' Raincoats Not Knitted Or Crocheted: Of Man-Made Fibres
62	62102010	Outer Garments For Men's Or Boys' Overcoats, Car-Coats, Capes, Cloaks, Anoraks, Wind- Cheaters, Wind Jackets And Similar Articles Other Than Those Of Heading 6202 Not Knitted Or Crocheted: Of Rubberized Textile Fabrics
63	62102020	Outer Garments For Men's Or Boys' Overcoats, Car-Coats, Capes, Cloaks, Anoraks, Wind- Cheaters, Wind Jackets And Similar Articles Other Than Those Of Heading 6202, Not Knitted Or Crocheted: Of Fabrics Impregnated, Coated, Covered Or Laminated With Preparations Of Cellulose Derivatives And Other Artificial Plastic Materials
64		Outer Garments, Men's & Boys' Overcoats, Car-Coats, Capes, Cloaks, Anoraks, Wind- Cheaters, Wind Jackets And Similar Articles Other Than Those Of Heading 6202, Not

S. No.	HSN Code	Description
	62102030	Knitted Or Crocheted: Of Textile Fabrics, Otherwise Impregnated Or Coated
65	62103010	Other Outer Garments For Women or Girls, overcoats, car-coats, capes, cloaks, anoraks, wind Cheaters, Not Knitted Or Crocheted: Of Textiles Impregnated, Coated, Covered Or Laminated With Preparation Of Cellulose Derivatives And Other Artificial Plastic Materials
66	62104010	Men's Or Boys' Personal Protective Garments, Not Knitted Or Crocheted: Bullet Proof Jackets, Bomb Disposal Jackets etc.
67	63051010	Jute Bagging For Raw Cotton
68	63051020	Jute Corn (Grains) Sacks
69	63051030	Jute Hessian Bags
70	63051040	Jute Sacking Bags
71	63051050	Jute Wool Sacks
72	63051060	Plastic Coated Or Paper Cum Polythene Lined Jute Bags And Sacks
73	63051070	Paper Laminated Hessian Jute Bags and Sacks
74	63053200	Sacks And Bags, Flexible Intermediate Bulk Containers: Of Man Made Textile Materials
75	63053300	Sacks And Bags: Of Polyethylene Or Polypropylene Strip Or The Like
76	63053900	Sacks & Bags: Of Other Man-Made Textile Materials
77	63059000	Sacks & Bags: Of Other Textile Materials
78	63061200	Tarpaulins, Awnings and Sunblindsetc.: Of Synthetic Fibres
79	63062200	Tents: Of Synthetic Fibres
80	63063000	Sails
81	63064900	Pneumatic Mattresses: Of Other Textile Materials

Annexure -II

S.No.	HS Codes	Description
1	59011010	Textile Fabrics Coated With Gum Or Amylaceous Substances, Of A Kind Used For The Outer Covers Of Books Or The Like: Of Cotton
2	59011020	Prepared Painting Canvas
3	59011090	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like: Others
4	59019010	Tracing cloth of cotton
5	59019020	Varnished cambric fabrics (Empire fabrics) tapes, etc.
6	59019090	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations: Others
7	59021090	Tyre cord fabric Of nylon or other polyamides: Others
8	59022090	Tyre cord fabric Of polyesters: Others
9	59029090	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polysters or viscose rayon: Others
10	59031010	Textile Fabrics With Poly(Vinyl Chloride): Imitation Leather Fabrics Of Cotton
11	59031090	Other Fabrics Impergnated, Laminated Plated And Coated With PVC
12	59032010	Imitation Leather Cloth Of Cotton Laminated Plated, Coated, etc. With Polyurethane
13	59032090	Other Fabrics Impregnated Laminated Plated And Coated With Polyurethane
14	59039090	Other Fabric Plated Laminated Coated Impregnated With Other Plastics
15	59041000	Linoleums
16	59049010	Floor Covering Wth Jute Base
17	59049090	Other Floor Covering
18	59051010	Textile Wall Coverings Fixed On The Backing Of Any Material
19	59051090	Other Textile Wall Covering
20	59061000	Adhesive Tape Of A Width Not Exceeding 20 cm.
21	59069110	Rubberised Textile Fabrics Other: Knitted Or Crocheted: Of Cotton
22	59069190	Rubberised Textile Fabrics Other: Knitted Or Crocheted: Of Other Textile Materials
23	59070011	Fabrics Covered Partially Or Fully With Textile Flocks, Or With Preparation Containing Textile Flocks: On The Base Fabrics Of Cotton
24	59070012	Fabrics Covered Partially Or Fully With Textile Flocks, Or With Preparation Containing Textile Flocks: On The Base Fabrics Of Man-Made Textile Material
25	59070019	Fabrics Covered Partially Or Fully With Textile Flocks, Or With Preparation Containing Textile Flocks: On Base Fabrics Of Other Textile Materials
26	59070091	Cotton Fabrics Coated Or Impregnated With Oil Or Preparations With Basis Of Drying Oil
27	59070092	Other Fabrics Coated Or Impregnated With Oil Or Preparations
28	59070093	Jute Fabrics Otherwise Impregnated Or Coated, With Oil Or Preparations
29	59070099	Other Textile Fabrics Otherwise Impregnated, Coated Or Covered; Painted Canvas Being Theatrical Scenery, Studio Back-Cloths Or The Like
30	59080010	Wicks & Gas Mantle Fabrics etc. Of Cotton
31	59080020	Gas Mantles Of Rayon
32	59080090	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: Others
33	59090010	Textile Hose Piping And Similar Textile Tubing, With Or Without Lining, Armour Or Accessories Of Other Materials Of Cotton
34	59100010	Cotton Canvas Ply Belting Whether Or Not Impregnated, Coated, Covered Or Laminated With Plastics, Or Reinforced With Metal Or Other Material

35	59100020	Rubberised Cotton Belting Whether Or Not Impregnated, Coated, Covered Or Laminated With Plastics, Or Reinforced With Metal Or Other Material
36	59100030	Other Transmission, Conveyor Or Elevator Belts Or Belting Of Cotton Whether Or Not Impregnated, Coated, Covered Or Laminated With Plastics, Or Reinforced With Metal Or Other Material
37	59100040	Hair Belting Whether Or Not Impregnated, Coated, Covered Or Laminated With Plastics, Or Reinforced With Metal Or Other Material
38	59100050	Flax Canvas Ply Belting Whether Or Not Impregnated, Coated, Covered Or Laminated With Plastics, Or Reinforced With Metal Or Other Material
39	59100060	Fibre Belt Conveyor Whether Or Not Impregnated, Coated, Covered Or Laminated With Plastics, Or Reinforced With Metal Or Other Material
40	59100090	Other Transmission Or Conveyor Belts Or Belting, Of Textile Material, Whether Or Not Impregnated, Coated, Covered Or Laminated With Plastics, Or Reinforced With Metal Or Other Material
41	59111000	Textile Fabrics, Felt And Felt-Lined Woven Fabrics, Coated, Covered Or Laminated With Rubber, Leather Or Other Material, Of A Kind Used For Card Clothing, And Similar Fabrics Of A Kind Used For Other Technical Purposes, Including Narrow Fabrics Made Of Velvet Impregnated With Rubber, For Covering Weaving Spindles (Weaving Beams)
42	59112000	Bolting Fabrics, Whether Or Not Made Up Textile Fabrics And Felts, Endless Or Fitted With Linking Devices, Of A Kind Used In Paper Making Or Similar Machines (For Example, For Pulp Or Asbestos-Cement)
43	59113110	Textile Products And Articles, For Technical Uses, Specified In Note 7 To Chapter 59, Weighing Less Than 650 g/sqm: Felt For Cotton Textile Industries, Woven
44	59113120	Textile Fabrics Weighing Less Than 650 g/sqm: Woven Textiles Felt, Whether Or Not Impregnated Or Coated, Of A Kind Commonly Used In Other Machines
45	59113130	Textile Fabrics Weighing Less Than 650 g/sqm: Cotton Fabrics And Articles Used In Machinery And Plant
46	59113140	Textile Fabrics Weighing Less Than g/sqm : Jute Fabrics & Articles Used In Machinery/Plant
47	59113150	Textile Fabrics Weighing Less Than 650 g/sqm, Of Metalised Yarn Of A Kind Commonly Used In Paper Making Or Other Machinery
48	59113190	Textile Fabrics Weighing Less Than 650 g/sqm: Other
49	59113210	Textile Fabrics Weighing 650 g/sqm Or More: Felt For Cotton Textile Industries, Woven
50	59113230	Textile Fabrics Weighing 650 g/sqm Or More: Cotton Fabrics & Articles Used In Machinery/Plant
51	59113290	Textile Fabrics Weighing 650 g/sqm Or More: Others
52	59119010	Textile Products For Technical Uses: Paper Maker's Felt (Woven)
53	59119020	Textile Products For Technical Uses: Gaskets Washers Polishing Discs & Other Machinery Parts Of Textile Articles
54	59119090	Textile Products For Technical Uses: Others
55	56031100	Of Man-Made Filaments: Weighing Not More Than 25 g/sqm
56	56031200	Of Man-Made Filaments: Weighing More Than g/sqm But Not More Than 70 g/sqm
57	56031300	Of Man-Made Filaments: Weighing More Than 70 g/sqm But Not More Than 150 g/sqm
58	56031400	Of Man-Made Filaments: Weighing More Than 150 g/sqm
59	56039100	Other :Weighing Not More Than 25 g/sqm
60	56039200	Other: Weighing Between 25 g/sqm And 70 g/sqm
61	56039300	Other: Weighing Between 70 g/sqm And 150 g/sqm
62	56039400	Other: Weighing More Than 150 g/sqm
63	30051090	Other Adhesive Dressings & Other Articles Having An Adhesive Layer
64	30059040	Bandages Without Adhesive Layer

65	52112020	Canvas (Including Duck) Of Carded/Combed Yarn, Mixed Mainly Or Solely With Man-Made Fibres, Weighing More Than 200 G/M2
66	52113120	Dyed: Plain Weave: Canvas (Including Duck) Of Carded/ Combed Yarn, Mixed Mainly Or Solely With Man-Made Fibres, Weighing More Than 200 g/sqm
67	53050010	Coir Bristle Fibre, Coir Mattress Fibre, Coir Short Fibre, Coir Bit Fibre, Decorticated Coir Fibre
68	53050020	Coir Mattress Fibre
69	53050030	Curled Coir Fibre/Machine Twisted Fibre
70	53101011	Unbleached: Containing 100% By Weight Of Jute: Carpet Backing Fabrics
71	53101012	Unbleached: Containing 100% By Weight Of Jute: Sacking Fabrics
72	53101013	Unbleached: Containing 100% By Weight Of Jute: Hessian Fabrics
73	53101014	Unbleached: Containing 100% By Weight Of Jute: Jute Canvas
74	54074230	Other Woven Fabrics, Containing 85% Or More By Weight Of Filaments Of Nylon Or Other Polyamides: Dyed: Nylon Taffeta
75	54074430	Other Woven Fabrics, Containing 85% Or More By Weight Of Filaments Of Nylon Or Other Polyamides: Printed: Nylon Taffeta
76	54071024	Bleached Umbrella Cloth Panel Fabrics
77	54071031	Dyed Parachute Fabrics
78	54071032	Dyed Tent Fabrics
79	54071034	Dyed Umbrella Cloth Panel Fabrics
80	54071041	Printed Parachute Fabrics
81	54071042	Printed Tent Fabrics
82	54071044	Printed Umbrella Cloth Panel Fabrics
83	54071091	Other Parachute Fabrics
84	54071092	Other Tent Fabrics
85	54071094	Other Umbrella Cloth Panel Fabrics
86	54082215	Woven Fabrics Containing More Than 85% Or More By Weight Of Artificial Filament Or Strip Or The Like: Dyed Woven Fabrics Of Rayon: Rayon Taffeta
87	54082415	Woven Fabrics Containing More Than 85% Or More By Weight Of Artificial Filament Or Strip Or The Like: Printed: Woven Fabrics Of Rayon Taffeta
88	54083213	Dyed: Rayon Taffeta
89	54083415	Printed: Rayon Taffeta
90	55031100	Synthetic Staple Fibres, Not Carded, Combed Or Otherwise Processed For Spinning: Of Aramids
91	56022910	Other Felt Not Impregnated, Coated, Covered Or Laminated Of Other Textile Materials For Machines Other Than Cotton Machinery
92	56022990	Felt, Whether Or Not Impregnated, Coated, Covered Or Laminated Of Other
93	56041000	Rubber Thread And Cord, Textile Covered
94	56049000	Other Textile Yarn And Strip, Impregnated Coated Or Covered Or Sheathed With Rubber Or Plastics
95	56071090	Other Cordage, Cable, Rope And Twine Of Jute, Whether Or Not Plaited Or Braided And Whether Or Not Impregnated, Coated Covered Or Sheathed With Rubber Or Plastics
96	56072100	Twine, Cordage, Ropes And Cables Of Sisal Or Other Textile Fibres Of The Genus Agave: Binder Or Baler Twine
97	56073000	Twine, Cordage, Ropes & Cables, Of Abaca Or Other Hard (Leaf) Fibres
98	56075090	Twine, Cordage, Ropes And Cables Of Other Synthetic Fibres: Other
99	58061000	Narrow Woven Pile Fabrics (Including Terry Towelling & Similar Terry Fabrics) And Chenille Fabrics
100	58062000	Other Narrow Woven Fabrics Containing By Weight 5% Or More Of Elastomeric Yarn/ Rubber Thread

101	58063120	Newar Cotton: Woven
102	58063190	Other Narrow Woven Fabrics Etc Of Cotton
103	58063200	Narrow Woven Fabrics Of Man-Made Fibres
104	58063910	Woven Narrow Goat Hair Puttis Tape
105	58063920	Woven Narrow Jute Webbing
106	58063930	Other Narrow Woven Fabrics Of Jute
107	58063990	Other Narrow Woven Fabrics
108	58064000	Fabrics Consisting Of Warp Without Weft Assembled By Means Of An Adhesive (Bolducs)
109	58071010	Woven Labels Badges & The Like Of Cotton
110	58071020	Woven Label Badges etc. Of Man-Made Fibre
111	58071090	Woven Labels Badges etc. Of Other Textile Materials
112	58079010	Other Labels Badges & Similar Articles Of Felt Or Non-Woven
113	58079090	Other Labels Badges & Similar Articles
114	58110020	Quilted Wadding Other Than Embroidery
115	58110090	Other Quilted Products In The Piece Composed Of One Or More Layers Of Textile Materials Assembled With Padding By Stitching Or Otherwise
116	61161000	Gloves, Mittens And Mitts, Knitted Or Crocheted Impregnated, Coated Or Covered With Plastics Or Rubber
117	62029110	Women's Or Girls' Wind & Ski-Jackets, Wind Cheaters Of Wool Or Fine Animal Hair Not Knitted Or Crocheted
118	62029210	Women's Or Girls' Wind & Ski Jackets, Wind Cheaters Of Cotton Not Knitted Or Crocheted
119	62029310	Women's Or Girls' Wind & Ski-Jackets, Wind Cheaters Of Man-Made Fibres Not Knitted Or Crocheted
120	62029911	Women's Or Girls' Wind & Ski Jackets Of Silk Of Silk Not Knitted Or Crocheted
121	62101000	Garments, Made Up Of Fabrics Of Felt, Nonwovens Whether Or Not Impregnated, Coated, Covered Or Laminated Not Knitted Or Crocheted
122	62102090	Other Outer Grmnts For Men's & Boy's Not Knitted Or Crocheted
123	62103020	Outer Garments, Men Or Boys' Of Rubberised Textile Fabrics Not Knitted Or Crocheted
124	62103030	Outer Garments, Men & Boys' Of Textile Fabrics, Otherwise Impregnated Not Knitted Or Crocheted
125	621040	Other Men's Or Boys' Garments Not Knitted Or Crocheted
126	62104090	Other Men's Or Boys' Personal Protective Garments Not Knitted Or Crocheted
127	62105000	Personal Protective Garments For Women & Girl's Not Knitted Or Crocheted
128	63051080	Jute Soil Savers
129	63051090	Sacks & Bags Of Other Than Jute Or Of Other Textile Bast Fibres
130	63052000	Sacks And Bags Of Cotton
131	63061100	Tarpaulins, Awnings & Sunblinds Of Cotton
132	63061910	Jute Tarpaulins (Incl. DwTarpauline)
133	63061920	Coir Blinds/Awnings
134	63061930	Venetian/Austrian Blinds
135	63061990	Other Tarpaulins, Awnings And Sunblinds; Tents; Sails For Boats, Sailboards Or Landcraft; Camping Goods
136	63062100	Tents Of Cotton
137	63062910	Tents Of Jute
138	63062990	Other Tents
139	63063100	Sails Of Synthetic Fibres
140	63063910	Sails Of Cotton

141	63063990	Sails Of Other Textile Materials Other Than Cotton
142	63064000	Pneumatic Mattresses
143	63064100	Pneumatic Mattresses Of Cotton
144	63069100	Other Tarpaulins, Awnings And Sunblinds; Tents; Sails For Boats, Sailboards Or Landcraft; Camping Goods Of Cotton
145	63069900	Other Camping Goods Of Other Textile Materials
146	63072010	Life Jackets And Life Belts Of Cotton
147	63072090	Life Jackets & Life Belts Excluding Cotton
148	70191100	Glass Fibres (Including Glass Wool): Chopped Strands Of A Length Not More Than 50 mm
149	70191200	Glass Fibres (Including Glass Wool): Rovings
150	70191900	Glass Fibres (Including Glass Wool): Other (Silvers, Yarn)
151	70193100	Glass Fibres (Including Glass Wool): Glass Mats
152	70193200	Glass Fibres (Including Glass Wool): Glass Thin Sheets (Voils)
153	70193900	Glass Fibres (Including Glass Wool): Other (Webs Mattresses Boards etc)
154	70194000	Glass Fibres (Including Glass Wool): Woven Fabrics Of Rovings
155	70195100	Glass Fibres (Including Glass Wool) Woven Fabrics (Excluding Rovings) Of A Wdth Not More Than 30 Cm
156	70195200	Glass Fibres (Including Glass Wool) Woven Fabrics (Excluding Rovings) Of A Width More Than 30 Cm Plain Weave, Weighing Less Than 250 g/sqm, Of Filaments Measuring Per Single Yarn Not More Than 136 Tex
157	70195900	Other Woven Fabrics
158	70199010	Other Glass Wool/Glass Fibre
159	70199090	Other Made-Up Articles Of Glass Fibres (Fibre Glass
160	94043010	Mattress Supports; Articles Of Bedding And Similar Furnishing (For Example, Mattresses, Quilts, Eiderdowns, Cushions, Pouffes And Pillows) Filled With Feathers Or Down
161	94043090	Other Mattress Supports; Articles Of Bedding And Similar Furnishing (For Example, Mattresses, Quilts, Eiderdowns, Cushions, Pouffes And Pillows)
162	95069960	Sports Nets
163	96121010	Computer Printer Ribbon
164	63069090	Other Of Other Textile Materials (Products For Camping Goods Of Manmade Fibers)
165	590310	- With Polyvinyl Chloride
166	590699	- Other

- (ii) after the entry at serial No 102, the following entries shall be added, namely:-

Entry No.	Class of Sales or Purchases.	Exemption whether whole or part of tax.	Restriction and conditions if any.
1	2	3	4
"103	Oral Contraceptive pills	Whole of tax	
104	Isabgul and isabgul husk	Whole of tax	
105	Imitation jewellery	(1) To the extent to which the amount of tax exceeds one paise in the rupee. (2) whole of additional tax.	
106	Sales of aviation turbine fuel made from the airports other than the airports of Ahmedabad and Vadodara to an aircraft of scheduled commercial airlines service flights	To the extent to which the amount of tax exceeds five paise in the rupee."	"

By Order and in the name of the Governor of Gujarat,

C. J. Mecwan

C. J. Mecwan

Deputy Secretary to Government.