

**FIRST SCHEDULE**  
**List of exempted goods**

Serial No.	Description of goods	Conditions and exceptions	Remarks
1.	Agricultural implements, manually operated or animal driven		
2.	Aids and Implements used by handicapped persons		
3.	Aquatic feed, poultry feed and cattle feed including grass, hay and straw, <u>*[husk and bran of cereals and pulses, supplements, concentrated and additives of such feed and de-oiled cakes, but excluding (i) other oil cakes and (ii) rice bran].</u>		*included w.e.f. 29.07.2005
4.	Betel leaves and betel nuts (excluding* supari and betel nuts for conversion into supari).		* “including” is substituted in place of “excluding” w.e.f. 06.07.2006. Again ‘excluding’ is substituted w.e.f. 31-10-2009 vide Notification no. FTX.55/2005/Pt-V/194 dtd. 31-10-09.
5.	Books, periodicals and journals		
6.	Charakha and Amber Charakha handlooms and handlooms fabrics and Gandhi Topi		
7.	Charcoal		
8.	Coarse grains other than paddy, rice and wheat		
9.	Condoms and contraceptive		
10.	Cotton and silk yarn in hank		
11.	Curd, lussi, butter milk and separated milk		
12.	Earthen pot and clay lamps		
13.	Electrical energy		
14.	Firewood		
15.	Fishnet and Fishnet fabrics		
16.	Fresh milk and pasteurized milk excluding UHT milk		
17.	Fresh flowers, fresh plants, saplings and seedlings including aromatic and medicinal plants		
18.	Fresh vegetables and fruits other than potato, onion, garlic, (ginger)* and dried vegetables		The word ‘ginger’ is deleted w.e.f. 06.07.06.
19.	Paddy		
20.	Human blood and blood plasma		
21.	Indigenous handmade musical instruments		
22.	Kumkum, bindi, alta and sindur		
23.	Meat, fish (excluding dry fish), prawn and other aquatic products when not cured or frozen; eggs and livestock and animal hair		
24.	National Flag		
25.	Organic manure including dung (Gobar)		
26.	Non-judicial stamp paper sold by Government Treasuries, postal items like envelope, post card etc.		

	sold by Government, rupee note, when sold to the Reserve Bank of India and cheques, loose or in book form		
27.	Raw wool		
28.	Semen including frozen semen		
29.	Silk worm laying, cocoon and raw silk		
30.	Slate, slate pencils and chalk pencils		
31.	Tender green coconut		
32.	Toddy, Neera and Arak		
33.	Bread		
34.	Salt whether processed or unprocessed and whether branded or unbranded		
35.	Water other than (i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water and (ii) water sold in sealed container		
36.	Sugar		i)*deleted w.e.f. 29.07.2005 **included w.e.f. 29.07.2005 ii) Modified w.e.f. 05-05-2010 vide notification no. ftx.55/2005/78 dtd.03-05-10. Prior to this the sl.36 read as “ <i>Sugar *and khandsari (**when subjected to Additional Duties of Excise)</i> ” Omitted w.e.f.28-06-12 vide Notification no.FTX.55/2005/Pt-V/255 Dtd.28-06-12.
37.	Khadi and Handloom Textiles including endi, muga and pat cloth.		Under-lined portion inserted w.e.f 03.12.2005. Modified w.e.f.28-06-12 vide Notification no.FTX.55/2005/Pt-V/255 Dtd.28-06-12.Prior to this the sl. 37 read as “ <i>Textiles fabric including endi, muga and pat cloth but excluding textile made-ups, i.e., fabric that has undergone a stitching process but excluding bleaching, dyeing, water/shrink proofing, organdie process.</i> ”
38.	Tobacco*		*deleted w.e.f 05.04.2007 vide Notification No. FTX.55/05/Pt-III/38
39.	Gamosha (symbol of Assamese culture)		
40.	Bell metal and brass articles		Omitted w.e.f. 16.10.08.
41.	Unprocessed green leaves of tea		
42.	Seeds of grass, vegetables and flowers		
43.	Endi, muga, pat, and silk yarn and endi, muga cocoons		

44.	Indigenous handicraft items * <u>manufactured in the State</u> as may be notified by the Government		Items notified vide Notification No. FTX.55/05/Pt-II/22 dated 08.08.2005 *Underlined portion inserted w.e.f. 16.10.08
45.	Cart driven by animals		
46.	Bamboo matting and pati doi mat		
47.	Idols made of clay		
48.	Audio cassettes in regional language of Assam		
49.	Exercise book, graph book and laboratory note book		Omitted w.e.f. 19-07-10 vide notification no. FTX.25/2008/19 Dtd. 19-07-2010.
50.	Volleyball and football *(Sports goods excluding apparels and footwear)		*Omitted w.e.f. 01.04.08 & new entry is made.
51.	Vegetable oils, vanaspati or vegetable ghee and other edible oils including mustard oil and rapeseed oil	When produced and sold in Assam by the Industrial units of STATEFED	.
52.	Mekhela chadar		
53.	Cereals and pulses sold to the Deputy Commissioner and Sub-Divisional Officers of Assam by FCI	Exemption is allowed on condition that cereals and pulses sold to the Deputy Commissioner and Sub-Divisional Officers of Assam for distribution and for use in connection with the PDS namely, APL,BPL, Antodaya, SGRY and Annapurna schemes.	
54	Puffed rice, commonly known as muri, flattened or beaten rice, commonly known as chira, parched rice, commonly known as akhoi, parched paddy or rice coated with sugar or gur commonly known as murki.		Inserted w.e.f 29.07.2005
55	Sago and topioca globules.		Inserted w.e.f. 29.07.2005
56	Rum sold to defence personnel in Defence Service Canteens.	Exemption is allowed on condition that	

		rum is sold to defence personnel strictly for personal consumption.	
57	Wheat		Inserted w.e.f 08.08.2005
58	Garments, goods and made-ups, manufactured in a Khadi production unit approved or certified by the Khadi and Village Industries Commission established under the Khadi and Village Industries Commission Act, 1956 (61 of 1956)		Inserted w.e.f. 08.08.2005.
59	Kerosene lamp.		Inserted w.e.f. 06.07.06.
60	Candle.		Inserted w.e.f. 06.07.06. Omitted w.e.f. 19-07-10 vide notification no. FTX.25/2008/19 Dtd. 19-07-2010.
61	Tyres & tubes used for bicycle, tricycle, rickshaw and wheel chair.		Inserted w.e.f. 06.07.06. Omitted w.e.f. 19-07-10 vide notification no. FTX.25/2008/19 Dtd. 19-07-2010.
62	Globe, maps, geometry boxes, pencils, sharpeners and erasers.		Inserted w.e.f. 06.07.06. Omitted w.e.f. 19-07-10 vide notification no. FTX.25/2008/19 Dtd. 19-07-2010.
63	Paper envelope and paper trays.		Inserted w.e.f. 06.07.06. Omitted w.e.f. 19-07-10 vide notification no. FTX.25/2008/19 Dtd. 19-07-2010.-
64	Mosquito net.		Inserted w.e.f. 15.02.07
65	Anti-malaria drugs, namely, chloquine group, quinine group, primaquine, arteether, artemether, pyrimethamine and sulfadoxine group, artesunate group whether in solution or in powder or in table or in capsule form.		-do-
66	Fly shuttle loom.		-do-
67	Onion, garlic and other dried vegetables		Inserted w.e.f. 01.04.2008.
68	Potato		
69	Rice including broken rice		
70	Pulses		
71	Flour, atta, maida, suji and besan		
72	Fresh Turmeric		Inserted w.e.f. 05-05-2010 vide notification no. ftx.55/2005/78 dtd.03-05-10
73	Gur, Jaggery and edible variety of rub gur.		Inserted w.e.f. 26-06-2013 vide notification no. FTX.128/2005/Pt/51 Dtd.25-06-2013