

List of Exempted Goods under GST

S. No.	Classification	Description of Goods
1	101	Live asses, mules and hinnies
2	102	live bovine animals
3	103	Live swine
4	104	Live sheep and goats
5	105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.
6	106	Other live animal such as Mammals, Birds, Insects
7	201	Meat of bovine animals, fresh and chilled.
8	202	Meat of bovine animals frozen [other than frozen and put up in unit container]
9	203	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]
10	204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]
11	205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen (other than frozen and put up in unit container)
12	206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
13	207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]
14	208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]
15	209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]
16	209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]
17	210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal [other than put up in unit containers].
18	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 5%]
19	301	Live fish.
20	302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304

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21	304	Fish fillets and other fish meat (whether or not minced), fresh or chilled.
22	306	Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.
23	307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
24	308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
25	401	Fresh milk and pasteurized milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk
26	403	Curd; Lassi; Butter milk
27	406	Chena or paneer, other than put up in unit containers and bearing a registered brand name;
28	407	Birds' eggs, in shell, fresh, preserved or cooked
29	409	Natural honey, other than put up in unit container and bearing a registered brand name
30	501	Human hair, unworked, whether or not washed or scoured; waste of human hair
31	506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
32	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
33	511	Semen including frozen semen
34	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
35	701	Potatoes, fresh or chilled.
36	702	Tomatoes, fresh or chilled.
37	703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
38	704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
39	705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.
40	706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.

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41	707	Cucumbers and gherkins, fresh or chilled.
42	708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
43	709	Other vegetables, fresh or chilled.
44	712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
45	713	Dried leguminous vegetables, shelled, whether or not skinned or split [other than put up in unit container and bearing a registered brand name)
46	714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.
47	801	Coconuts, fresh or dried, whether or not shelled or peeled
48	801	Brazil nuts, fresh, whether or not shelled or peeled
49	802	Other nuts, fresh such as Almonds, Hazelnuts or filberts (Coryius spp.), walnuts Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, fresh, whether or not shelled or peeled
50	803	Bananas, including plantains, fresh or dried
51	804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
52	805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), fresh.
53	806	Grapes, fresh
54	807	Melons (including watermelons) and papaws (papayas), fresh.
55	808	Apples, pears and quinces, fresh.
56	809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
57	810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard apple (ata), Bore, Lichi, fresh.
58	814	Peel of citrus fruit or melons (including watermelons), fresh.
59	9	All goods of seed quality
60	901	Coffee beans, not roasted

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S. No.	Classification	Description of Goods
61	902	Unprocessed green leaves of tea
62	909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]
63	0910 11 10	Fresh ginger, other than in processed form
64	0910 30 10	Fresh turmeric, other than in processed form
65	1001	Wheat and meslin [other than those put up in unit container and bearing a registered brand name]
66	1002	Rye (other than those put up in unit container and bearing a registered brand name)
67	1003	Barley [other than those put up in unit container and bearing a registered brand name]
68	1004	Oats (other than those put up in unit container and bearing a registered brand name)
69	1005	Maize (corn) [other than those put up in unit container and bearing a registered brand name]
70	1006	Rice (other than those put up in unit container and bearing a registered brand name)
71	1007	Grain sorghum [other than those put up in unit container and bearing a registered brand name]
72	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi) (other than those put up in unit container and bearing a registered brand name)
73	1101	Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name).
74	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name)
75	1103	Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]
76	1104	Cereal grains hulled
77	1105	Flour, of potatoes [other than those put up in unit container and bearing a registered brand name)
78	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]
79	12	All goods of seed quality
80	1201	Soya beans, whether or not broken, of seed quality.

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S. No.	Classification	Description of Goods
81	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
82	1204	Linseed, whether or not broken, of seed quality.
83	1205	Rape or colza seeds, whether or not broken, of seed quality.
84	1206	Sunflower seeds, whether or not broken, of seed quality.
85	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.
86	1209	Seeds, fruit and spores, of a kind used for sowing.
87	1210	Hop cones, fresh.
88	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.
89	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.
90	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
91	1214	Swedes, man golds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
92	1301	Lac and Shellac
93	1404 90 40	Betel leaves
94	1701 or 1702	Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery
95	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar, or gur, commonly known as Murki
96	1905	Pappad, by whatever name it is known, except when served for consumption
97	1905	Bread (branded or otherwise), except when served for consumption and pizza bread
98	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.
99	2201	Water [Other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed Container
100	2201	Non- alcoholic Toddy, Neera including date and palm neera.

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101	2202 90 90	Tender coconut water other than put up in unit container and bearing a registered brand name
102	2302,2304, 2305, 2306, 2308,2309	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates additives, wheat bran & de-oiled cake
103	2501	Salt, all types
104	2716 00 00	Electrical energy
105	2835	Di calcium phosphate (OCP) of animal feed grade conforming to IS specification No.5470 :2002
106	3002	Human Blood and its components
107	3006	All types of contraceptives
108	3101	All goods and organic manure (other than put up in unit containers and bearing a registered brand name)
109	3304	Kajal [other than kajal pencil sticks), Kumkum, Bindi, Sindur, Alta
110	3825	Municipal waste, sewage sludge, clinical waste
111	3926	Plastic bangles
112	4014	Condoms and contraceptives
113	4401	Firewood or fuel wood
114	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
115	4802 /4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government
116	4817/4907	Postal items, like envelope, Post card etc., sold by Government
117	48/4907	Rupee notes when sold to the Reserve Bank of India
118	4907	Cheques, lose or in book form
119	4901	Printed books, including Braille books
120	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material

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S. No.	Classification	Description of Goods
121	4903	Children's picture, drawing or coloring books
122	4905	Maps and hydro graphic or similar charts of all kinds, including atlases, wall maps, topographic plans and globes, printed
123	5001	Silkworm laying, cocoon
124	5002	Raw silk
125	5003	Silk waste
126	5101	Wool, not carded or combed
127	5102	Fine or coarse animal hair, not carded or combed
128	5103	Waste of wool or of fine or coarse animal hair
129	52	Gandhi Topi
130	52	Khadi yarn
131	5303	Jute fibers, raw or processed but not spun
132	5305	Coconut, coir fiber
133	63	Indian National Flag
134	6703	Human hair, dressed, thinned, bleached or otherwise worked
135	6912 0040	Earthen pot and clay lamps
136	7018	Glass bangles (except those made from precious metals)
137	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
138	8445	Amber charkha
139	8446	Hand loom [weaving machinery]
140	8802 6000	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles

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S. No.	Classification	Description of Goods
141	8803	Parts of goods of heading 8801
142	9021	Hearing aids
143	92	Indigenous handmade musical instruments
144	9603	Muddhas made of sarkanda and phool bahari jhadoo
145	9609	Slate pencils and chalk sticks
146	9610 00 00	Slates
147	9803	Passenger baggage
148	Any Chapter	<p>Puja samagri namely:</p> <ul style="list-style-type: none"> (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cow dung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit; (v) Vibhuti sold by religious institutions; (vi) Unbranded honey; (vii) Wick for diya; (viii) Roll; (ix) Kalava (Raksha sutra); (x) Chandan tika.
149		Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the the case may be, to the lottery distributor or selling agent reappointed by the State Government, Union Territory or local authority, as the case maybe.