

**<sup>1</sup>SCHEDULE-I**  
(See Section 15)

S.No.	Description of Goods	conditions and exceptions subject to which exemption has been allowed
1	Animal driven or manually operated agricultural implements <sup>2</sup> [including agricultural implements notified by the state government]	
2	Aids and implements used by handicapped persons	
3	All kinds of bangles excluding those made of ivory, gold, silver rolled gold and imitation gold	
4	Aquatic feed, poultry feed and cattle feed and <sup>3</sup> [cattle feed] including grass, hay and straw	
5	Betel leaves	
6	Books, <sup>4</sup> [panchang], periodicals and journals including maps, charts and globe	
7	Bread (branded or otherwise)	
8	Cart driven by animals	
9	Charakha and Amber Charakha handlooms and handloom fabrics and Gandhi Topi	
10	Charcoal	
11	Condoms and contraceptive	
12	Cotton and silk yarn in hank	
13	Curd, lussi, butter milk and separated milk,	
14	Earthen pot and articles made of clay	
15	Electrical energy	
16	<sup>5</sup> [All varieties of cloth, including khadi cloth and handloom cloth but excluding <sup>6</sup> [.....]hessian cloth].	
17	Firewood excluding Casurina and Eucalyptus, timber	
18	Fishnet and Fishnet fabrics	
19	Fly Ash	
20	(i) Food grains and cereals of all types excluding paddy (ii) Pulses	
21	Fresh milk and pasturised milk	
22	Fresh plants, saplings and fresh flowers	
23	Fresh vegetables (including potatoes and onion) and fruits	
24	Garlic and ginger (excluding dried ginger)	
25	Goods on which duty is or may be levied under the Chhattisgarh Excise Act, 1915 (No.2 of 1915) other than medicinal and toilet preparations specified in the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (No. 16 of 1955).	
26	Gur & Jaggery	
27	Handicraft made out of wrought iron and bell metal	
28	Human blood including blood components.	
29	Husk including groundnut husk and bran of cereals <sup>7</sup> [and de-oiled cake including soya meal]	
30	Indigenous handmade musical instruments	
31	Kumkum, bindi, alta and sindur	
32	Leaf plates and cups pressed or stitched (Done and Patal)	

