

SCHEDULES UNDER THE WEST BENGAL VALUE ADDED TAX ACT, 2003.
(as on 01.04.2015)
SCHEDULE A
[See section 21]
Goods on sale of which no tax is payable

Serial No.	Description of goods.	Conditions and Exceptions
(1)	(2)	(3)
1.	Agricultural implements manually operated or animal driven.	
2.	Aids and implements ^{1A} [used by handicapped persons including cervical spinal collar, walking stick, wheel chair and hearing aid]	
¹ 2A	Alluric Acid.	
² 3	Aquatic feed, poultry feed and cattle feed including grass, hay, straw, husk of pulses, de-oiled cake, ³ [de-oiled rice bran], ^{3a} [rice bran], wheat bran and supplements, concentrates and additives of such feed.	
⁴ 3A.	[Bangles made of any kind of materials, except those made of materials mentioned in column (2) against serial No.2 of Schedule B and those mentioned in the entry in column (2) against serial No.8A of Part I of Schedule C].	
⁵ 3B.	Bed sheets, pillow covers, bed-spreads, bed-covers, towels, napkins, table-cloth, duster, handkerchief, <i>sataranchi</i> and blankets.	
^{5A} 3C.	Balloon.	
4.	Betel leaves.	
⁶ 4A.	Bio-fertilisers and micronutrients, plant growth promoters and regulators.	
⁷ 5.	Books, periodicals and journals excluding those specified elsewhere in this Schedule or any other Schedule, but including Braille books, maps, charts and globes.	
5A.	Bread except pizza bread containing any type of fruit or vegetable.	
5B.	Bullock cart.	
5C.	<i>Chakla</i> and <i>belan</i> , <i>dal</i> -stirrer.	
^{7A} 5D.	Camphor.	
⁸ 6.	<i>Charkha</i> , <i>Ambar Charkha</i> ; <i>Gandhi Topi</i> and handlooms and handloom fabrics, when they are manufactured or made in India.	
7.	Charcoal.	
8.	Coarse grains other than paddy, rice and wheat.	
8A.	Coconut fibre.	
⁹ 8B	Conch shell and conch shell products.	
9.	Condoms and contraceptives.	
10.	Cotton and silk yarn in hank.	
¹⁰ 11.	Curd, <i>Lussi</i> , butter milk, separated milk and <i>chhana</i> .	

11A.	Duty Entitlement Pass Book (D.E.P.B).	
^{10a} 11B.	Dried flowers and other parts of dried plants, other than those specified elsewhere in this Schedule or in any other Schedule	
12.	Earthen pot but not including ceramic pot.	
¹¹ 12A.	Elastic fabric tape.	
13.	Electrical energy.	
¹² 14.	Firewood excluding casurina and eucalyptus timber.	
^{12a} 14A	Fuel made from solid waste procured from any local self-government or from any person on its behalf.	
¹³ 15.	Fishnet, fishnet fabrics, fishing hook and seeds of fish, prawn and shrimp.	
16.	Fresh milk and pasteurized milk.	
17.	Fresh plants, saplings and fresh flowers.	
18.	Fresh vegetables and fruits.	
19.	Fresh garlic and ginger	
¹⁴ 19A	Glass chimney, <i>hurricane</i> lantern, and kerosene lamp and accessories and components thereof.	
¹⁵ 20.	<i>Gur</i> , jaggery and <i>rub gur</i> .	
¹⁶ 20A.	Goods, except kerosene oil, sold through Public Distribution System (PDS).	
¹⁷ 20B	(i) Garments, goods and made-ups of <i>Khaddar</i> or <i>khadi</i> as defined in the West Bengal <i>Khadi</i> and Village Industries Board Act, 1959 (West Ben. Act XIV of 1959), manufactured in a <i>khadi</i> production unit approved or certified by the <i>Khadi</i> and Village Industries Commission established under the <i>Khadi</i> and Village Industries Commission Act, 1956 (61 of 1956). ¹⁸ (ii) Products like pit loom, frame loom, paddle driven semi-automatic loom, warping drum and bobbin, used in production of <i>khaddar</i> or <i>khadi</i> as defined in the West Bengal <i>Khadi</i> and Village Industries Board Act, 1959 (West Ben. Act XIV of 1959). ¹⁹ (iii) Readymade garments of value, whether printed or otherwise, not exceeding rupees fifty per piece, when sold from a <i>Hat</i> .	
²⁰ 20C.	Handicrafts including jessore <i>cheruni</i> , household articles made of brass and bell metal, paintings, articles made of bamboo and cane.	
²¹ 20D.	Hosiery yarn.	
^{21A} 20E.	Human Hair.	
²² 21.	Human blood and all its components.	
21A.	Idols, toy and doll made of clay.	
²³ 21B	Incense sticks commonly known as <i>agarbati</i> , <i>dhupkathi</i> , <i>dhupbati</i> and <i>havan samagri</i> including <i>sombrani</i> and <i>lobhana</i> .	
²⁴ 22.	Handmade musical instruments, that is to say – (i) <i>Tabla</i> , <i>khol</i> , <i>dhol</i> , <i>pakhwaj</i> , <i>mridanga</i> , <i>dhak</i> , <i>madal</i> and <i>dugdugi</i> ; (ii) Flute,; (iia) Harmonium ^{24A} ; (ii) <i>Jaltaranga</i> ; and (iii) <i>Ghungru</i> .	

22A	Indigenous handmade nuggets, commonly known as <i>bori</i> .	
22B.	Indigenous handmade soap.	
22BA	Kerosene oil when sold through Public Distribution System (PDS) (w.e.f. 01.09.2010)	
22C.	Kite ^{24B} [and kite sticks].	
23.	<i>Kumkum, bindi, alta and sindur.</i>	
²⁵ 23A.	<i>Lac and shellac.</i>	
^{25A} 23AA	Liquified petroleum gas commonly known as LPG, for domestic use.	
23B.	Mat locally known as <i>madur</i> made wholly or principally of <i>Cyperus Corymbosus</i> known locally as <i>gola methi, madhur kathi, mutha,</i> or <i>Cyperus Malaccensis</i> known locally as ²⁶ [<i>Chimati pati</i> , other than mat made wholly of plastic.]	
23C.	Matsticks and reed obtainable from <i>Cyperus Corymbosus</i> known locally as <i>gola methi, madhur kathi, mutha,</i> or <i>Cyperus Malaccensis</i> known locally as <i>Chimati pati.</i>	
24.	Meat, fish, prawn, and other aquatic products when not cured, or frozen, and dry fish commonly known as <i>sutki mach;</i> eggs and livestock and animal hair.	
^{26a} 24A.	Strings for musical instruments.	
25.	National flag.	
25A.	Newspaper.	
²⁷ 25B.	Oil cake.	
26.	Organic manure.	
27.	Paddy, rice, wheat, pulses, flour, <i>atta, maida, suji, besan</i> ²⁸ [and <i>sattu</i>].	
27A.	Puffed rice, commonly known as <i>Muri</i> , flattened or beaten rice, commonly known as <i>Chira</i> , parched rice, commonly known as <i>Khoi</i> , parched paddy or rice coated with sugar or <i>gur</i> , commonly known as <i>Murki</i> .	
²⁹ 27B.	<i>Papad</i> commonly known as <i>papar</i> .	
28.	Non-judicial stamp paper sold by Government Treasuries; postal items like envelope, postcard etc. sold by Government; rupee note, when sold to the Reserve Bank of India and cheques, loose or in book form but does not include first day cover, folder.	
29	<i>Rakhi.</i>	
30	Raw jute.	
31.	Raw wool.	
31A.	<i>Sabai</i> grass and articles made thereof.	
32.	<i>Sago</i> and Tapioca globules.	
32A.	Salt.	
32B.	Salted cooked food made wholly or principally of flour, <i>atta, suji</i> or <i>besan</i> , that is to say, <i>singara, Nimki, kachuri, khasta kachuri, luchi, radhaballavi,</i> and <i>dalpuri.</i>	
33.	Semen including frozen semen.	
34.	Silk worm laying, ^{29A} [cocoon and raw silk made or manufactured in India]	
35.	Slate and slate pencils.	

³⁰ 35A.	Sugar manufactured or made in India, <i>misri</i> and <i>batasa</i> .	
³¹ 35B.	Seeds of all varieties other than those specified elsewhere in this Schedule or in any other Schedule.	
³² 35C.	Sponge-wood commonly known as <i>sola</i> ^{32A} [or <i>solapith</i> , and articles made thereof].	
36.	Sweetmeat other than cake and pastry but including curd ³³ [and <i>khoa</i>].	
37.	Tender green coconut commonly known as <i>daab</i> .	
37A.	(i) Textile fabrics made wholly or partly of cotton, rayon, flax, ³⁴ [Silk, artificial silk] or wool manufactured or made in India, other than those specified elsewhere in any other Schedule. ^{34A} [(ii) Cotton textile fabrics, coated, covered, impregnated or laminated with plastics, mosquito net fabrics, and mosquito nets commonly known as <i>mashari</i> , when such fabrics are manufactured or made in India.]	
³⁵ 37B.	<i>Biri</i> , and unmanufactured tobacco including unmanufactured tobacco not stemmed, or partly or wholly stemmed or stripped, for manufacture of <i>biris</i> , specified under heading 2401 of the Central Excise Tariff Act, 1985 (5 of 1986). <i>Explanation</i> — The expression “tobacco” means any form of tobacco, whether cured or uncured and whether manufactured or not, and includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth.	
38.	Toddy, <i>Neera</i> and <i>Arak</i> .	
39.	Unprocessed green leaves of tea.	
^{35A} 39A.	Un-stitched salwar suits.	
40.	Tile frame and brick frame.	
41.	Water other than— (i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water, and (ii) water sold in sealed container.	
³⁶ 42.	Zari and embroidery items, namely— <i>imi</i> , <i>zari</i> , <i>kasab</i> , <i>salma</i> , <i>dabka</i> , <i>chumki</i> , <i>gota</i> , <i>sitara</i> , <i>naqsi</i> , <i>kora</i> , glass bead, <i>badla</i> and <i>gizai</i> .	

1. Inserted w.e.f 1.8.2006.
- 1A. Substituted. for “used by handicapped persons” w.e.f.1.9.2011.
2. Substituted for “Aquatic feed, poultry feed and cattle feed including grass, hay and straw but not including aquatic, poultry and cattle feed supplements, additives etc “w.e.f 1.5.2005.
3. Inserted w.e.f. 1.4.2007.
- 3a. Inserted w.e.f. 1.3.2010
4. Substituted. for “Bangles made of any kind of materials except those made of gold, silver and platinum.” w.e.f. 1.9.2011.
5. Inserted w.e.f. 1.8.2006.
- 5A. Inserted w.e.f. 01.04.2012.
6. Inserted w.e.f. 1.4.2007.
7. Substituted for “Books, periodicals and journals but not including exercise books, drawing books, graph books, account books, laboratory books, diaries, letter pads” w.e.f. 1.5.2005.

- 7A. Inserted w.e.f. 1.4.2008
8. Substituted for “*Charkha, Ambar Charkha*; handlooms and handloom fabrics and *Gandhi Topi*” w.e.f.1.8.2006.
9. Inserted w.e.f. 1.5.2005.
10. Substituted for “Curd, *Lussi*, butter milk and separated milk “w.e.f. 1.2.2006.
- 10a. Inserted w.e.f. 1.4.2010.
11. Inserted w.e.f. 1.2.2006.
12. Substituted for “firewood” w.e.f. 1.5.2005.
- 12a. Inserted w.e.f. 1.4.2010.
13. Substituted for “Fishnet and fishnet fabrics” w.e.f. 1.5. 2005.
14. Inserted w.e.f. 1.4. 2007.
15. Substituted for” glass bangles “w.e.f. 1.5.2005.
16. Inserted w.e.f. 1.5.2005.
17. Inserted. w.e.f. 1.5.2005.
18. Inserted. w.e.f. 1.4.2005.
19. Inserted. w.e.f. 1.4.2007.
20. Substituted. for” Handicrafts including jessore *cheruni*, household articles made of brass and bell metal “w.e.f. 1.8.2006.
21. Inserted w.e.f.1.5.2005.
- 21A. Inserted w.e.f. 01.04.2005.
22. Substituted for “blood plasma” w.e.f. 1.5.2005.
23. Inserted w.e.f. 1.8. 2006.
24. Substituted for “Indigenous handmade musical instruments “w.e.f. 1.4. 2007.
- 24A. Inserted. W.e.f. 1.4.2008
- 24B. Inserted. w.e.f. 1.4.2013.
25. “Lac and shellac” was first omitted w.e.f. 1.8.06 and inserted thereafter w.e.f 1.8. 2006 retrospectively.
- 25A. Inserted w.e.f. 25.06. 2011.
26. Substituted. for “chimatipati “w.e.f 1.4.2007.
- 26a. Inserted w.e.f. 1.4.2010.
27. Inserted w.e.f. 1.8.2006.
28. Inserted w.e.f. 1.5.2005.
29. Inserted w.e.f. 1.5.2005.
- 29A. Substituted. for “cocoon and raw silk” w.e.f. 1.9.2011.
30. Substituted for “Sugar manufactured or made in India and *khandasari* w.e.f. 1.5.2005.
31. Substituted for Seeds of all varieties other than those specified elsewhere in any other Schedule” w.e.f. 1.5.2005.
32. Inserted w.e.f.1.5.2005.
- 32A. Substituted. for “or soalpith” w.e.f. 1.9.2011.
33. Inserted w.e.f. 1.5.2005.
34. Substituted for “artificial silk” w.e.f. 1.11.2006.
- 34A. Substituted. for “(ii) Cotton textile fabrics, coated, covered, impregnated or laminated with plastics, mosquito net fabrics, and mosquito nets commonly known as mashari, when such fabrics are manufactured or made in India, mosquito net fabrics and mosquito net, commonly known as moshari)” w.e.f. 1.9.2011.

35. Substituted for “Tobacco, as referred to in the First Schedule to the Central Excise and Salt Act, 1944, including cigarette, cigar, cheroot, smoking mixture for pipe and cigarette, *biri*, chewing tobacco, snuff and tobacco for hookah, that is to say, tobacco paste, ready for use in *hookah*, when all such items are manufactured or made in India.”w.e.f. 1.4.2007.
Substituted for “Biri, and raw and unprocessed tobacco leaves” w.e.f 1.4.2010
- 35A. Inserted. w.e.f. 1.9.2011.
36. Inserted w.e.f. 1.4.2007.