

## **Subject: Goods and Services Tax (GST)**

### **B.Com (Hons) Semester VI**

#### **CC-13**

### **Topic: GOODS EXEMPT FROM TAX**

**A list of items has been notified under section 11(1) of the CGST Act,2017 and section 6 (1) of the IGST Act,2017. These items have been exempted from whole of tax items such as unbranded atta/maida/besan, unpacked food grains, eggs, curd, lassi, fresh vegetables, etc.**

Some of the prominent items exempted from tax are the following:

1. Edible vegetable, roots and tubers
2. Cereals
3. Fish (not frozen or processed)
4. Fresh fruits and vegetables (other than frozen or processed)
5. Meat (other than in frozen state and put up in unit containers)
6. Cane jaggery (gur)
7. Tender coconut water
8. Silkworm laying cocoon
9. Raw silk
10. Silk waste
11. Wool, not carded or combed
12. Cotton used in Gandhi topi
13. Cotton used in khadi yarn
14. Coconut, coir fibre
15. Jute fibre raw or processed but not spun
16. Puja samagri
17. Live animals (except horses)
18. All goods of seed quality
19. Coffee bean not roasted
20. Unprocessed green tea leaves
21. Fresh ginger, fresh turmeric (other than in processed form)
22. Human blood and its components
23. All types of contraceptives
24. Organic manure, other than those bearing a brand name
25. Kumkum, Bindu, Sindur, Alta
26. Firewood or fuel wood
27. Wood charcoal
28. Betel leaves
29. Judicial, non-judicial stamp, court fee stamp

30. Postal items like envelope, post card etc. sold by government
31. Printed book including Braille books, newspaper, maps
32. Earthen pot clay lamps
33. Bangles (except those made from precious metals)
34. Agricultural implements manually operated or animal driven
35. Hand tools
36. Handloom
37. Space craft
38. Hearing aids

In addition vide Notification No.25/2018-Central Tax-Central Tax (Rate),dated 31<sup>st</sup> December,2018, the Central Government has notified the following additions in the list exempted goods:

1. Vegetables (uncooked or cooked by steaming or boiling in water),frozen;
2. Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions),but unsuitable in that state for immediate consumptions;
3. Music, printed or in manuscript, whether or illustrated;
4. Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the Government, whether auction proceeds are to be used for public or charitable cause.

**Note:** The same may be viewed at CBEC website – [www.cbec.gov.in](http://www.cbec.gov.in)

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