

SCHEDULE-B**Nagpur Municipal Corporation****Description of Goods exempted from payment of Local Body Tax**

Sr.No.	Name of the Goods
1	Agricultural implements manually operated or animal driven, components & parts of such implements notified vide Government Notification, Finance Department No.VAT-1505/CR-109/Taxation-1 dated 01/04/2005.
	Agricultural sprayer costing less than Rs. Ten Thousand per piece
	Axes
	Bakhar
	Bill Hooks (all kinds)
	Bund former
	Cane crusher
	Chaff cutter
	Cold crusher
	Cotton plant puller
	Crowbar
	Cultivator
	Dibbler
	Dicher
	Disk harrow
	Disk plough
	Dry farming sets
	Dry land weeder
	Duster
	Fertilizer / seed / broad-caster
	Fertilizer-drills
	Flame gun
	Furmingating pump
	Green manure trampler
	Groundnut decorticator
	Groundnut digger
	Gul boiling pan
	Harrow (Blade, tooth, tine spiked etc.)
	Hoes (all types)
	Iron keni
	Junor
	Koytal
	Kudal
	Leveller
	Maize sheller
	Manure spreader
	Manure / seed / screener / cleaner
	Mattock
	Mhot (Iron or leather)
	Mist blower
	Mower
	Narereasan cultivator
	Norwegian harrow
	Okti
	Paddy huller
	Paddy weeders
	Persian wheel and parts thereof
	Petari
	Pick axes (all kinds)
	Plank
	Planters
	Plough (Iron and wooden)

	Plough points
	Plough share
	Potato digger
	Powrah
	Puddler
	Pulverisers
	Rahat
	Reapers
	Ridger
	Rooters
	Sara former
	Scieactres
	Scrappers
	seed curnar-fertilizer drill
	Seed dressing drum
	Seed drills (all types)
	Seed grader
	Soil injectors
	Sub-soiler
	Sugarcane cutter
	Sulabh chade
	Thresher
	Tools, namely sickle, rake, for, budding, and pruning knife, secateri, Hedge shear hand, hoe (khurpi), shovel
	Transplanter
	Vila
	Weeding instruments
	Winnowing fan/winnower
	Yoke
	Ladder for picking coconuts from the coconut tree - Added vide notification no. VAT-1105/CR-179/Taxation-1 dt. 1st September, 2005
2	Aids & implements, components and parts thereof used by handicapped persons notified vide Government Notification, Finance Department No. VAT-1508/CR-96/Taxation-1 dated 5/11/2008.
3	Animal driven carts including bullock carts and components, parts and accessories thereof (excluding bearings, tubes and tyres)
4	(a) Aquatic feed, cattle feed, poultry feed, their concentrates, additives and supplements, (b) Grass, hay, straw; sugarcane. (c) Husk & bran of cereals and pulses, sarki pend and de-oiled cakes, but excluding other oil cakes and Rice bran.
5	Betel leaves and Beedi leaves.
6	Books, that is to say, every volume or part or division of a volume including almanacs, school text books prescribed by Government. panchangs, time tables for passenger transport services, periodicals, maps, charts, orreries and globes, but excluding professional & commercial books , annual reports, application forms, account books, balance-sheets, calendars, diaries, catalogues, race cards, publications which mainly publicise goods, services and articles for commercial purposes and publications which contain space exceeding eight pages for writing.
7	Bread (excluding pizza bread) in loaf, rolls or in slices, toasted or otherwise .
8	Broomsticks and brushes of a type used to clean floor including toilet floor.
9	Cereals (other than paddy, rice and wheat) in whole grain, split or broken form and their flour singly or in mixed form.
9A	(a) Paddy, rice, wheat and pulses in whole grain, split or broken form. (b) The flour of wheat & rice including atta, maida, rawa and suji whether singly or in mixed form. (c) The flour of pulses including besan singly and not mixed with flour of other pulses or cereals.
10	Chalk Stick.
11	Charcoal and Badami Charcoal (excluding for industrial use).

12	(a) Charkha, Ambar Charkha, and other implements used in the production of handspun yarn and components, parts and accessories of any of them.
	(b) Khadi garments.
	(c) Made-ups and other goods prepared from handspun yarn.
13	Handlooms, their parts, accessories, attachments and auxillary machines notified vide Government Notification, Finance Department No.VAT-1505/CR-111/Taxation-1 dated 01/04/2005.
	Rach
	Fani
	Cotton healds
	Shuttles
	Bobbins
	Pins
	Pickers
	Automobile temples
	Wire healds
	Princs
	Perforated emery brass strips for emery roller
	Wodden dobbie
	Warping frames worked by hand
	Sectional drum type and warping machine worked by hand and V shaped creel used therewith
14	Gandhi Topi.
15	Clay lamps.
16	Contraceptives of all types,drugs,medicines,medicinal formulation & appliances used for family planning and for treatment of Cancer,HIV & AIDS.
17	Cotton and silk yarn in hank.
18	Buttermilk,Separated milk,Lassi & Curd(excludng buttermilk, separated milk,lassi & curd whether or not sweetned or flavoured when sold under a brand name).
19	Earthen pot and red earth.
20	Electricity
21	(a) Firewood excluding Casuarina Poles and eucalyptus logs and cut sized thereof.
	(b) Fuel made from solid waste pro cured from any local bodies or on their behalf.
	(c) Biomass pellets.
22	Fishnet ,fishnet fabrics, fish seeds, prawn seeds & shrimp seeds.
23	Fresh plants,Saplings and natural flowers excluding Mahua flowers.
24	Fresh vegetables, potatoes, sweet potatoes, yam (elephant's foot),onions and fresh fruits, excluding wet dates, except in frozen state or in sealed container.
25	Garlic and Ginger.
26	Bangles made from any material except precious metals.
27	Goods of incorporeal or intangible character, other than those covered under entry 39 in Schedule-A & notified vide Government Notification, Finance Department No.VAT-1505/CR-114/Taxation-1 dated 01/06/2005.
28	Human blood, its components and products thereof.
29	Idols of deities in clay or Plaster of Paris.
30	(a) Indigenous handmade musical instruments and components and parts thereof notified vide Government Notification, Finance Department No.VAT-1505/CR-112/Taxation-1 dated 01/04/2005.
	Sitar
	Santoor
	Sarangi
	Shehnai
	Tanpura
	Mridang
	Tabla/Sagga set

	(b) Bicycles, tricycles, cycle rickshaws and parts, components, accessories, tyres and tubes thereof.
31	Kumkum in any form including bindi, alta and sindur.
32	Leaf plates and cups.
33	(1) (a) Raw meat except in frozen state or in sealed container,
	(b) Raw flesh of poultry except in frozen state or in sealed container,
	(c) Raw seafood including fish, prawns, lobsters, crabs, and Shrimps except in frozen state or in sealed container.
	(2) Eggs in shell.
	(3) Sheep, goats, pigs, poultry and cattle excluding horses.
34	Milk, that is to say, animal milk in liquid form except when served for consumption and excluding
	(a) condensed milk whether sweetened or not, and
	(b) milk containing any ingredient and sold under a brand name.
35	National flag
36	Judicial & Non-judicial stamp paper when sold by Government Treasuries; postal items like envelopes, post cards etc. when sold by Government.
37	Organic manure (excluding oil cakes and de-oiled cakes).
38	(a) Plantain leaves.
	(b) Rakhee.
39	Poha, lahya and chirmura.
40	Raw wool.
41	Seeds of all types excluding seeds to which any other entry of this Schedule or of Schedule - A applies.
42	Semen including frozen semen.
43	Silk worm laying, cocoon and raw silk.
44	Slate and slate pencils but not including writing boards.
45	Katha (Catechu).
46	Tender green coconut.
47	Lottery Tickets.
48	Salt, that is to say, common salt including iodised salt.
49	Water other than,
	(a) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water.
	(b) water sold in sealed container.
	(c) water for injection.
50	Goods distributed through the Public Distribution System, (except kerosene)
51	i) Gur
	ii) Chillies, turmeric & tamarind whole, powdered or separated.
	iii) Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered.
	iv) Coconut in shell & separated kernel of coconut other than copra.
52	Currency Notes & Coins .
53	Hurricane lantern and Kerosene lamp, kerosene lanterns, petromax lanterns, kerosene stoves, kerosene pressure stoves, petromax pressure lamps, pressure lamps, glass chimneys and lanterns, petromax gas mantles and accessories, components and parts of all of them.
54	Lac, Shellac and their products.
55	(a) Incense sticks commonly known as agarbatti, dhoop, dhupkadi or dhupbatti.
	(b) Camphor.
	(c) Loban and Ral.
56	Solar energy devices & spare parts thereof notified vide Government Notification, Finance Department No. VAT-1509/CR-81-B(1)/Taxation-1 dated 29/06/2009.
	Flat plate solar collectors
	Concentrating and pipe type solar collectors
	Solar Cookers
	Solar water heaters and systems
	Solar air heating system, solar gas heating system or solar fluid heating system
	Solar crop driers and system
	Solar stills and de-salination systems.

	Solar pumps based on solar thermal and solar photovoltaic conversion
	Solar power generating systems
	Solar photovoltaic modules and panels, for water pumping and other applications.
56A	Pre-fabricated domestic biogas units.
57	Newspapers
58	Handmade Laundry Soap manufactured by Units certified by the Maharashtra State Khadi and Village Industries Board constituted under the Bombay Khadi and Village Industries Act, 1960, but excluding detergent.
59	Neera and Arak.