



**Office of the Principal Secretary / Commissioner of  
Commercial Taxes,**

**Ezhilagam, Chepauk, Chennai -600 005.**

**Notification issued**

**by Commissioner of State Tax,**

**under T.N.G.S.T Act 2017 & T.N.G.S.T Rules 2017**

**No. 09/2018**

Rc.46/2018 /Taxation/A1

**Chennai, Thursday, May 31, 2018**

Vaigasi 17, Vilambi, Thiruvalluvar Aandu-2049

**NOTIFICATION**

In exercise of the powers conferred by clause (d) of sub-rule 14 of Rule 138 of the Tamil Nadu Goods and Services Tax Rules, 2017, Commissioner of State Tax, Tamil Nadu, hereby notifies that no e-way bill is required to be generated for the transport of following goods, for the values mentioned therein for intra- State movement i.e., within the State of Tamil Nadu:

(a) Consignment with value of goods not exceeding Rupees One lakh.

(b) The consignment of goods as listed out in the Annexure (serial No.1 to 100), irrespective of value of the consignment.

2. This notification shall come into effect from 02<sup>nd</sup> June, 2018.

Sd/- Dr. T.V. Somanathan,  
Principal Secretary/  
Commissioner of State Tax

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Joint Commissioner (ST) (Taxation)

**Annexure to Notification No.09/2018 (Commissioner of State Tax),  
dated 31-5-2018**

Sl. No.	DESCRIPTION
1.	<p>Agricultural implements manually operated or animal driven such as:</p> <p><b>I. Agricultural implements manually operated:</b>            (1) Crow bar (2) Spades (3) Sickles (4) Knives (5) Rotary hoes (6) Shovels            (7) Hand operated sprayers and dusters (8) Kozhu (9) Koonthalam (10) Pick axe (11) Digging fork (12) Mammoty fork (13) Subsoil injector            (14) Levellers (15) Hoes (16) Sledge hammer (17) Direct Paddy Seeder            (18) Wet land weeder.</p> <p><b>II. Agricultural implements animal driven:</b>            (1) All makes of country ploughs (2) Kamalai Thoni (3) Thopporai Valayam (4) Iron water shifting cover (5) Levellers</p>
2.	<p><b>Agricultural implements</b> those powered or operated by tractors or power tillers as their parts and accessories, Sprayers, sprinklers and drip irrigation equipments including their parts and accessories.</p>
3.	<p><b>Agricultural implements</b>            Bed Plough , Bund Former, Cage Wheel, Castor Shelter, Chaff Cutter, Channel Former, Chisel plough, Cultipacker, Cultivator, Disc harrow, Disc plough, Drag harrow, Groundnut Thresher, Multicrop Thresher, Paddy Combine Harvester, Paddy Transplanter, Plough, Power Weeder, Ridger, Rotavator , Spike harrow, Subsoiler</p>
4.	Agriculture / Horticulture Machineries and Implements
5.	Agriculture - Post - Harvest Technology and management machinery
6.	Agriculture - Cotton Kapas plucker
7.	Agriculture - Solar power pumpset
8.	<p>Aids and implements for differently abled persons such as :</p> <p>(1) Electrical hearing aids and hearing aid cords.            (2) Simple spectacles sold to Government for distribution at Government Free Eye Camps.            (3) Crutches, Wheel chairs, support sticks of all materials, prosthetics, artificial limbs and parts and three wheelers with or without motor used by physically handicapped person and cycle carriage for invalid persons.            (4) Intra-ocular lenses.            (5) Orthotics.</p>

9.	Aluminium domestic utensils not operated by pressure and electricity
10.	Appalam, Pappad, Vadam, Vathal
11.	Articles made of sea shells
12.	Bhavani carpet and Bhavani mat
13.	Bacterial culture for agriculture purpose, Organic manure and all kinds of seeds including green manure seeds excluding oil seeds.
14.	Bagasse
15.	Bangles other than those made of precious metals
16.	Bun and Rusk ( branded or otherwise)
17.	Broomsticks
18.	Candles
19.	Cart driven by animals and Hand carts
20.	Chips, Mixture, Murukku (Unbranded)
21.	Condemned tyres (not used for retreading)
22.	Chillies and chilly powder, coriander and coriander powder, turmeric and turmeric powder, shikakai and shikakai powder, tamarind and asafetida (Hing) ( without brand name)
23.	Coarse grains, paddy and rice including broken rice.
24.	Copy books and student books
25.	(i) Curd, lassi, butter-milk and separated milk. (ii) Butter
26.	Cotton rope, Pulichakeerai rope and Braided cord.
27.	Cotton seed husk, coconut husk and paddy husk.
28.	Coconut coir pith
29.	Cycle rickshaw (without motor)
30.	Directly reconstituted milk.

31.	Drugs and Medicines including their salts and esters and diagnostic test kits, specified in list I appended under serial number 180 and Formulations manufactured from the bulk drugs specified in the list 2 appended under the serial number 181 of Schedule I to the Tamil Nadu Govt. Notification No.II(2)/CTR/532 (d-4)/2017, dated 29-6-2017 and Central Notification No. 01/2017-Central Tax (Rate), dated. 28-06-2017.
32.	Earthen pot and pottery items
33.	Electoral rolls
34.	(i) Energy saving choolas (ii) Solar cookers (iii) Municipal waste conversion devices for producing energy.
35.	Fishnet, fishnet fabrics, fishnet twine, fishing floats, fishing hooks, fishing lamps, fishing ropes, fishing swivels, fish seeds and prawn/shrimp seeds.
36.	Fly Ash
37.	Fresh vegetables including potatoes, tapioca and fresh fruits.
38.	Gauze or bandage cloth
39.	Goods which are used for agricultural / horticultural purposes, namely:- (a) Chemical Fertilizers  (b) Insecticides, Pesticides, Rodenticides, Weedicides, Fungicides, Herbicides and combinations thereof, Plant-growth promoters, Plant Nutrients, Micro Nutrients and Bio fertilizers.
40.	Goods transported to Fair price shops/ Tamil Nadu Civil Supplies Corporation Godowns/ Public Distribution System Godowns.

41.	<p><b>Goods manufactured by Village blacksmiths and adisarakku items</b></p> <p>(1) Adi thanda (2) Angle Brackets (3) Arukamanai (4) Bed Bolt (5) Clamps used in pump sets (6) Door Chains (7) Door Jakki (8) Door Kundu (9) Door Pattas (10) Dosai Chatti (11) Ghamellas or Santhu Chatti (12) Keels (13) Keels used in pump sets (14) Kokki Bold (15) Kolu Pattai used in tractor (16) Kolu Pattai (17) Kolu Aani, Kasu Aani used in ploughs (18) Kumizh sets (19) Kondis (20) L Brackets (21) Mookanam Kayiru Chains (22) Nembu (23) Spoons made of steel (24) T. Thappal (25) Vandi Pattai (26) Vandi Acchu (27) Vasakkal Brackets (28) Iron vadai chatti (29) Iron aduppu (30) Iron karandi (31) Iron murukku and idiappa ural (32) Oothu kuzhal, Thee idukki and Pathira kuradu (33) Zink milk can (34) Zinc bucket and Andaa (35) Iron Muram and Koodai (36) Dosai kal, Kinatru Urulai (37) Rat traps (38) Iron salladai (39) Mathu, Bajji Kattai, Poori Palagai, Kuzhavi (40) Horse-shoe and horse-shoe nails (41) Laadam and Laadam aani.</p>
42.	Green Tea Leaves
43.	Gum Benzoin including instant Sambirani in the form of tablets or sticks.
44.	Handspun yarn, hand-loom fabrics
45.	Handloom textiles
46.	Handicrafts including articles made of Natural seeds or beads, articles used for temples like vahaganam, temple car, tiruvatchi (decorative arch)
47.	Handmade or Hand-loom made woven durries, coir mattings and jamakalams.
48.	Handmade Locks
49.	Handmade Steel Trunk boxes and Handmade tin containers
50.	Hand pumps, Parts and fittings of Hand pumps
51.	Handmade safety matches, Partially machine made safety matches.
52.	Hank yarn
53.	Human blood including blood components and blood plasma.
54.	(i) Hurricane lights and bed room lights burning on oil, (ii) Kerosene lamps (other than gas lights and petromax lights), (iii) Kerosene stoves,
55.	Indian musical instruments including indigenous handmade musical instruments.
56.	Indigenous Sericulture products
57.	Insulin of all types
58.	Jaggery and gur including Jaggery powder and Nattuchakkarai

59.	Jatropha seeds and Jatropha oil
60.	Job work & Services relating to Yarn, Fabric and Garments.
61.	(1) Khadi garments / goods and made-ups (2) Readymade garments and made-ups manufactured and sold by institutions affiliated to Khadi and Village Industries Board. (3) All goods produced or manufactured by village industries as specified in the schedule to the Khadi and Village Industries Commission Act, 1956 (Central Act 61 of 1956) and sold by the institutions certified for the purpose by the Khadi and Village Industries Commission, Mumbai and its regional office in Chennai.
62.	Licensed software with complete Tamil version
63.	Masala powder or paste whether or not with oil or additives, sold without a brand name
64.	Neem oil cake
65.	Packed pickles weighing below 50 grams
66.	Palm jaggery and palmyrah sugar-candy.
67.	Palmyrah sugar
68.	Panchamirtham, Namakkati, Vibhudhi and Prasadam
69.	Paper bags, paper enveloped and cloth lined paper envelopes (whether printed or not)
70.	Products of millets (flour, brokens and bran of cholam, cambu, ragi, thinai, varagu, samai, kudiraivalai and milo).
71.	Products of palm industry such as baskets, mats, brushes, fans manufactured out of palm leaves, coconut leaves and date leaves and thatti, koodai, muram and other products made of bamboo or cane, palmyrah fibres and stalks, dry leaves, manthara leaves, coconut thatches, korai grass and korai mats, coir, coir dusts, coir fibre, coir rope and coir husk (excluding deccan hemp products), broomstick and thonnai.
72.	Puffed rice, flattened or beaten rice, parched rice, parched paddy or rice coated with sugar or gur, rice flour, rice bran and de-oiled rice bran.
73.	Rubber play balls and balloons.
74.	Rubberised textile fabrics
75.	Sago
76.	Sale of oil cakes including de-oiled cakes
77.	Sale of peas and peas dhal including broken, husk and dust thereof,

78.	<p>Sale of the following pulses and grams including broken, splits, flour, husk and dust thereof and parched and fried grams made from them.</p> <p>(1) Gram or gulab gram.  (2) Tur or arhar.  (3) Moong or green gram.  (4) Masur or lentil.  (5) Urad or black gram.  (6) Moth.  (7) Lekh or khesari.  (8) Mochai.  (9) Karamani.  (10) Thatta Payaru  (11) Kollu.  (12) Avarai.</p>
79.	Saree falls
80.	Siddha Medicine
81.	Silkworm laying, cocoon and raw silk including indigenous raw silk and indigenous silk yarn.
82.	Stitched handloom hand kerchiefs and Mill made hand kerchiefs
83.	Sugar-candy and bura sugar.
84.	Tapioca kappi, Tapioca thippi, groundnut shell, coconut shell and its chips.
85.	Tamil Daily sheet calendars
86.	(i) Tender coconut. (ii) Packaged tender coconut water. (iii) Desiccated coconut, coconut milk and coconut milk powder.
87.	<p>(i) Textiles fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas, buckram and similar stiffened textile fabrics.</p> <p>(ii) Tyre cord fabric of high tenacity yarn nylon or polyamides, polyesters or viscose rayon</p> <p>(iii) Textiles fabrics, impregnated, coated, covered or laminated with plastics</p> <p>(iv) Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks</p>
88.	UNICEF calendars and Greeting cards
89.	Vermicelli
90.	Writing instruments, pencils, sharpeners, pens, ballpoint pens, refills, stainless steel nibs, colour pencils, black boards, dusters, geometry boxes and dissection boxes.

91.	Woven fabrics of silk or of silk waste
92.	Woven fabrics of carded wool excluding hair belting
93.	Woven fabrics of combed wool excluding hair belting
94.	Woven fabrics of cotton.
95.	Woven fabrics of artificial filament yarn
96.	Woven fabrics of synthetic filament yarn
97.	Woven fabrics of artificial staple fibres
98.	Woven fabrics of synthetic staple fibres
99.	(i) Woven pile fabrics and chenille fabrics of wool, cotton or man- made fibres (ii) Terry toweling and similar woven terry fabrics and tufted textile fabrics (iii) Gauze (iv) Lace in the piece in strips or in motifs of cotton or man-made fabrics (v) Embroidery in the piece, in strips or in motifs (vi) Narrow woven fabrics
100.	Pile fabrics, including 'Long pile' fabrics and terry fabrics, knitted or crocheted.

Sd/- Dr. T.V. Somanathan,  
Principal Secretary/  
Commissioner of State Tax

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Joint Commissioner (ST)(Taxation)