

THE SECOND SCHEDULE

39. Bandana including hessian cloth, iron strips and wooden and tin packing, the sale of which is incidental to dealings in any of the other goods mentioned in this Schedule.
40. Cotton padding.
41. Articles and utensils made of Kansa (bellmetal).
42. Bullock carts and spare parts thereof.
43. Chillies, chilly powder, tamarind and turmeric, whole or powdered, except when sold in sealed containers.
44. Coconut in shell and separated kernel of coconut other than copra.
45. Cooked food and non-alcoholic drinks served for consumption at or outside any eating house, restaurant, hotel, refreshment room or boarding establishment which is not a shop or establishment conducted primarily for sale of sweetmeats, confectionery, cakes, biscuits or pastries, where the turnover of sales does not exceed rupees five lakhs in a year. *(Substituted w.e.f. 9-2-88. and above the rupees for limit - - -)*
46.

- 1 Substituted w. e. f. 28-10-1965 for : "Chillies, chilly powder, tamarind, turmeric and all other condiments whole or powdered, except when sold in sealed containers", vide notification No. F. S./F. III/2-312/65 dated 22-4-1965.
- 2 Modified w. e. f. 1-1-1967 vide notification No. FD/Fin(Rev)/2-36/part/66 dated 15-12-1966 for "coconut in shell, coconut oil and separated kernel of coconut other than copra".
- 3 Substituted w. e. f. 1-4-1985 vide notification No. 5/3/85-Fin (R & C) dated 27-3-1985 for, "Cooked food and non-alcoholic drinks served at one time at a price of not more than thirty rupees per person, for consumption at or outside any eating house, restaurant, hotel, refreshment room or boarding establishment which is not a shop or establishment conducted primarily for the sale of sweetmeats, confectionery, cakes, biscuits or pastries". This entry was substituted w. e. f. 1-7-1982 for "three rupees" vide notification No. 5/5/79-Fin (RC) dated 29-6-1982. *(Substituted w.e.f. 9-2-88)*
- 4 "Foodstuffs and food provisions of all kinds (including dried fruits and dried vegetables; raw semi-cooked, semi-processed or ready-to-serve foods; pickles, sauces, jams, marmalades, jellies; preserved fruits and honey) when sold in sealed containers of weight not exceeding five Kg. in each container", deleted w. e. f. 23-10-1965 vide notification No. F. S./F. III/2-36/312/65 dated 22-4-1965.

47. Farsan.
48. Films certified by the Central Board of Film Censors to be predominantly educational in nature.
49. Flowers (excluding artificial flowers)
50. Flower, fruit and vegetable seeds; seeds of lucerne and other fodder grass; seeds of sann hemp; bulbs; crows; rhizomes suckers and tubers; budgrafts, cuttings; layers and seedlings; plants.
51. Plantain leaves, patravalis and dronas.
- ¹ 52. Handloom fabrics of all varieties exclusive of handloom fabrics of pure silk, pile carpets, braids, borders, laces and trimmings.
53. "Khadi" and ready-made garments and other articles prepared from Khadi.

Explanation — For the purpose of this entry "Khadi" means any cloth woven on handloom in India from cotton, silk or woolen yarn hand-spun in India or from the mixture of any two or all such yarns.

54. Products of Village Industries as defined in the Khadi and Village Industries Commission Act, 1956.
55. (i) Handloom and parts thereof.
(ii) The following handloom accessories, namely :—
 - (a) Rach
 - (b) Fani
 - (c) Cotton healds
 - (d) Shuttles

¹ Modified w. e. f. 1-1-1967 for : "Handloom fabrics of all varieties (excluding pile carpets" braids, borders, laces and trimmings)" vide notification No. Fin(Rev)/2-36/part/5380/66 dated 24-12-1966.

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(e) Bobbins

(f) Pins

(g) Pickers

(iii) The following handloom auxiliary machines namely :

(a) Warping frames worked by hand.

(b) Sectional drum type warping machine worked by hand and V-shaped creel used therewith.

(iv) The following attachment to handlooms namely :

Wooden dobbies.

56. Kumkum (including liquid kumkum).

57. Mangalsutra with black glass beads sold at a price not exceeding ten rupees each.

58. Bangles of price not exceeding rupee one per pair.

59. Silkworm eggs and silkworm cocoons.

60. Stamp-papers and stamps sold by vendors duly authorised under the provisions of the Indian Stamps Act, 1899, and the Court Fees Act, 1870.

¹ 61. (.)

62. Fishing equipment other than mechanised boats and vehicles.

² 63. Tractors.

³ 64. (a) The following plant protection appliances:

(i) Sprayers and dusters, both manual and power driven.

1 "Safety razor blades" deleted w. e. f. 1-1-1967 vide notification No. FD/Fin(Rev)/2-36/part/66, dated 15-12-1966.

2 Added w. e. f. 7-10-1965 vide notification No. F. D./F. III/2-36/part/1638/65 dated 28-9-1965 and numbered w. e. f. 16-7-1966 vide notification No. F. D /F. III/2-36/part/4402/66 dated 16-7-1966.

3 Added w. e. f. 28-10-1965 vide notification No. F. D./F. III/2-36/part/475/64/65 dated 9-7-1965.

- (ii) Low volume atomisers for dusting and spraying as single or combined units.
 - (iii) Fog generators.
 - (iv) Seed treating drums, both manual and power driven.
 - (v) Rat fumigation pumps.
 - (vi) Soil injectors.
 - (vii) Bird and animal scaring machines.
 - (viii) Spare parts and accessories for hereinabove described plant protection appliances.
- (b) The following pesticides for plant protection:
- (i) Insecticides and acaricides.
 - (ii) Fungicides.
 - (iii) Moluscides.
 - (iv) Herbicides (weedicides).
 - (v) Rodenticides.
 - (vi) Germicides and bactericides.
 - (vii) Fumigants.
- ¹ 65. Medicinal mixtures prepared by any registered pharmacy or dispensary, under the prescription of a registered medical practitioner.
- ² 66. Condoms (and the advertising and publicity materials relating thereto).
- ³ 67. Mineral ores.

¹ Added w. e. f. 16-7-1966 vide notification No. F. D/F. III/2-36/part/4402/66 dated 16-7-1966.

² Added w. e. f. 14-12-1967 vide notification No. Fin (Rev)/2-36/1512/Part/67 dated 6-12-1967 as "condoms" and substituted as above w. e. f. 13-5-1971 vide notification No. Fin (Rev)/2-36/8/70 dated 21-11-1970.

³ Added w. e. f. 1-5-1968 vide notification No. Fin (Rev)/2-36/part/873-B/68 dated 29-4-1968.

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63 Any goods manufactured, processed or assembled in the Union Territory of Goa, Daman and Diu by any Small Scale Industry set up on or after the date of coming into force of this notification, which has not gone into production and has not effected any sale of the goods manufactured, processed or assembled by it on any date prior to the date of coming into force of this Notification, at the point of sale made by such Small Scale Industry for a period of fifteen years from the date of first sale of the goods manufactured, processed or assembled, effected by such Small Scale Industry on or after the date of its registration under the Goa, Daman and Diu sales tax act, 1964.

Provided that—

- (i) The Small Scale Industry is also registered as such Small Scale Industry with the Directorate of Industries, Government of Goa, Daman and Diu.
- ² (ii) In the case of a Small Scale Industry, which has been established by transferring the ownership, shifting or dismantling, of a Small Scale Industry, the first sale for the purpose of this notification shall be deemed to be the sale effected by the erstwhile Small Scale Industry since the first commencement of the manufacture, processing or assembling by it notwithstanding the transfer of ownership, shifting or dismantling of such Small Scale Industry.
- (iii) In the case of a Small Scale Industry enjoying the benefit of five years exemption under entry 68 as it stood immediately prior to the date of coming into force of this notification, it shall continue to enjoy the exemption, for the balance of the unexpired

¹ Substituted w. e. f. 1-7-1983 vide notification No. 5/6/83-Fin (R & C) 71 dated 5-7-1983 for the added entry w. e. f. 4-2-1971 read as : "Any goods manufactured; processed or assembled in this territory and not covered by any other entry of this Schedule at the point of sale made by any Small Scale Industry as defined in clause (f) of section 2 of the Goa, Daman and Diu State Aid to Industries Act, 1965 (15 of 1965), within a period of 5 years

