

SCHEDULE A

(See section 17)

LIST OF GOODS EXEMPTED FROM VALUE ADDED TAX

Sl. No	Description of goods	Conditions of exemptions
1.	Agricultural implements manually operated or animal driven	
2.	Aids and implements used by handicapped persons	
3.	Aquatic feed, poultry feed and cattle feed including grass, hay and straw	
4.	Betel leaves	
5.	Books, periodicals and journals.	
6.	Charkha, Ambar Charkha, handlooms and handloom fabrics and Gandhi Topi.	
7.	Charcoal	
8.	Coarse grains other than paddy, rice and wheat	
9.	Condoms and contraceptives	
10.	Cotton and silk yarn in hank	
11.	Curd, Lussi, Butter milk and separated milk	
12.	Earthen pot	
13.	Electrical energy	
14.	Firewood	
15.	Fishnet and fishnet fabrics	
16.	Fresh milk and pasteurized milk	
17.	Fresh plants, saplings and fresh flowers	
18.	Fresh vegetables including potato, onion, lemon and fresh fruits	

19.	Garlic and ginger	
20.	Glass bangles	
21.	Human blood and blood plasma	
22.	Indigenous handmade musical instruments	
23.	Kumkum, bindi, alta and sindur	
24.	Meat, fish, dry fish, prawn, and other aquatic products, eggs and livestock and animal hair	Meat, fish, dry fish, prawn, and other aquatic products, when not cured or frozen shall be exempted
25.	National flag	
26.	Organic manure	
27.	Non-judicial stamp paper sold by Government Treasuries, postal items like envelope, post card etc. sold by Government; rupee note, sold to the Reserve Bank of India and cheques, loose or in book form	
28.	Raw wool	
29.	Semen including frozen semen	
30.	Silk worm laying, cocoon and raw silk	
31.	Slate, slate pencils, educational maps, globes and charts	
32.	Tender green coconut	
33.	Toddy, Neera and Arak	
34.	Unbranded bread	
35.	Unprocessed and unbranded salt	
36.	Water other than- (i) aerated, mineral, distilled, medicinal, ionic, battery, de-	

	mineralised water, and (ii) water sold in sealed container	
37.	Articles manufactured from Palm juice, Palm leaves and Coconut leaves such as Baskets, Brushes and Mats	
38.	Bhoga meant for being offered to the Deity and “Prasad” of any kind including ‘Mahaprasad of any kind’ sold within the compound of Sri Jagannath Temple at Puri and the Lingaraj Temple and Ananta Basudeva Temple at Bhubaneswar.	When sold inside the compound of any temple or religious institution governed under the Orissa Hindu Religious Endowments Act, 1951
39.	Flattened or beaten rice, commonly known as Chuda/Hudumba, Puffed rice, commonly known as Mudhi, parched rice, commonly known as Khai,	
40.	Handicraft goods including hand made coir products.	
41.	Sabai Grass and rope made thereof	
42.	Siali leaves, Sal leaves and leaf plates and cups pressed or stitched	