



Income Tax Department

Government of India

THE FOURTEENTH SCHEDULE

[See section 80-IC(2)]

LIST OF ARTICLES OR THINGS OR OPERATIONS

PART A

FOR THE NORTH-EASTERN STATES

1. Fruit and Vegetable Processing industries manufacturing or producing—
 - (i) Canned or bottled products;
 - (ii) Aseptic packaged products;
 - (iii) Frozen products;
 - (iv) De-hydrated products;
 - (v) Oleoresins.
2. Meat and Poultry Product industries manufacturing or producing—
 - (i) Meat Products (buffalo, sheep, goat and pork);
 - (ii) Poultry production;
 - (iii) Egg Powder Plant.
3. Cereal Based Product industries manufacturing or producing—
 - (i) Maize Milling including starch and its derivatives;
 - (ii) Bread, Biscuits, Breakfast Cereal.
4. Food and Beverage industries manufacturing or producing—
 - (i) Snacks;
 - (ii) Non-alcoholic beverages;
 - (iii) Confectionery including chocolate;
 - (iv) Pasta products;
 - (v) Processed spices, etc.;
 - (vi) Processed pulses;
 - (vii) Tapioca products.
5. Milk and milk based product industries manufacturing or producing—
 - (i) Milk powder;
 - (ii) Cheese;
 - (iii) Butter/ghee;
 - (iv) Infant food;
 - (v) Weaning food;
 - (vi) Malted milk food.
6. Food packaging industry.

7. Paper products industry.
8. Jute and mesta products industry.
9. Cattle or poultry or fishery feed products industry.
10. Edible Oil processing or vanaspati industry.
11. Processing of essential oils and fragrances industry.
12. Processing and raising of plantation crops, tea, rubber, coffee, coconuts, etc.
13. Gas based Intermediate Products Industry manufacturing or producing—
 - (i) Gas exploration and production;
 - (ii) Gas distribution and bottling;
 - (iii) Power generation;
 - (iv) Plastics;
 - (v) Yarn raw materials;
 - (vi) Fertilizers;
 - (vii) Methanol;
 - (viii) Formaldehyde and FR resin melamine and MF resin;
 - (ix) Methylamine, Hexamethylene tetramine, Ammonium bi-carbonate;
 - (x) Nitric Acid and Ammonium Nitrate;
 - (xi) Carbon black;
 - (xii) Polymer chips.
14. Agro forestry based industry.
15. Horticulture industry.
16. Mineral based industry.
17. Floriculture industry.
18. Agro-based industry.

PART B

FOR THE STATE OF SIKKIM

S. Activity or article or thing or operation
No.

1. Eco-Tourism including Hotels, Resorts, Spa, Amusement Parks and Ropeways.
2. Handicrafts and handlooms.
3. Wool and silk reeling, weaving and processing, printing, etc.
4. Floriculture.
5. Precision Engineering including watch making.
6. Electronics including computronics hardware and software and Information Technology (IT) related industries.
7. Food processing including Agro-based industries. Processing, preservation and packaging of fruits and vegetables (excluding conventional grinding/extraction units).
8. Medicinal and aromatic Herbs—Plantation and Processing.
9. Raising and processing of plantation crops, *i.e.*, tea, oranges and carda-mom.
10. Mineral based industry.
11. Pharma products.

12. Honey.
13. Biotechnology.

PART C

FOR THE STATE OF HIMACHAL PRADESH AND THE STATE OF UTTARANCHAL

<i>S. No.</i>	<i>Activity or article or thing or operation</i>	<i>4/6 digit excise classification</i>	<i>Sub-class under NIC classification on 1998</i>	<i>ITC(HS) classification on 4/6 digit</i>
1.	Floriculture	-	-	0603 or 060120 or 06029020 or 06024000
2.	Medicinal herbs and aromatic herbs, etc., - processing	-	-	
3.	Honey	-	-	040900
4.	Horticulture and agro-based industries such as			
	(a) Sauces, ketchup, etc.	21.03	15135 to 15137 and 15139	
	(b) Fruit juices and fruit pulp	2202.40		
	(c) Jams, jellies, vegetable juices, puree, pickles, etc.	20.01		
	(d) Preserved fruits and vegetables			
	(e) Processing of fresh fruits and vegetables including packaging			
	(f) Processing, preservation, packaging of mushrooms			
5.	Food Processing Industry excluding those included in the Thirteenth Schedule	19.01 to 19.04		
6.	Sugar and its by-products	-	-	17019100
7.	Silk and silk products	50.04 50.05	17116	
8.	Wool and wool products	51.01 to 51.12	17117	
9.	Woven fabrics (Excisable garments)	-	-	6101 to 6117
10.	Sports goods and articles and equipment for general physical exercise and equipment for adventure sports/activities, tourism (to be specified, by notification, by the Central Government)	9506.00		
11.	Paper and paper products excluding those in the Thirteenth Schedule (as per excise classification)			
12.	Pharma products	30.03 to 30.05		
13.	Information and Communication Technology Industry, Computer hardware, Call Centres	84.71	30006/7	
14.	Bottling of mineral water	2201		
15.	Eco-tourism including hotels, resorts, spa, - entertainment/amusement parks and ropeways	-	55101	

16. Industrial gases (based on atmospheric fraction)
 17. Handicrafts
 18. Non-timber forest product-based industries.
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