



# Income Tax Department

Government of India

## ***THE ELEVENTH SCHEDULE***

See section 32A, section 32AB, section 80CC(3)(a)(i), section 80-I(2), section 80J(4) and section 88A (3) (a)(i)

### LIST OF ARTICLES OR THINGS

1. Beer, wine and other alcoholic spirits.
2. Tobacco and tobacco preparations, such as, cigars and cheroots, cigarettes, biris, smoking mixtures for pipes and cigarettes, chewing tobacco and snuff.
3. Cosmetics and toilet preparations.
4. Tooth paste, dental cream, tooth powder and soap.
5. Aerated waters in the manufacture of which blended flavouring concentrates in any form are used.

*Explanation.*—"Blended flavouring concentrates" shall include, and shall be deemed always to have included, synthetic essences in any form.

6. Confectionery and chocolates.
  7. Gramophones, including record players, and gramophone records.
  8. [\*\*\*]
  9. Projectors.
  10. Photographic apparatus and goods.
  - 11-21. [\*\*\*]
  22. Office machines and apparatus such as typewriters, calculating machines, cash registering machines, cheque writing machines, intercom machines and teleprinters.
- Explanation.*—The expression "office machines and apparatus" includes all machines and apparatus used in offices, shops, factories, workshops, educational institutions, railway stations, hotels and restaurants for doing office work and for data processing (not being computers within the meaning of section 32AB).
23. Steel furniture, whether made partly or wholly of steel.
  24. Safes, strong boxes, cash and deed boxes and strong room doors.
  25. Latex foam sponge and polyurethane foam.
  26. [\*\*\*]
  27. Crown corks, or other fittings of cork, rubber, polyethylene or any other material.
  28. Pilfer-proof caps for packaging or other fittings of cork, rubber, polyethylene or any other material.
  29. [\*\*\*]