

**NOTIFICATION**  
**FINANCE DEPARTMENT,**  
 Sachivalaya, Gandhinagar.  
 Dated the 1<sup>st</sup> August, 2009.

**GUJARAT**  
**VALUE**  
**ADDED**  
**TAX ACT,**  
**2003.**

No. (GHN-21)VAT-2009-SCH-II (45)(1)-TH :- In exercise of the powers conferred by Entry-45 of SCHEDULE-II to the Gujarat Value Added Tax Act, 2003 (Guj.1 of 2005), the Government of Gujarat hereby specifies the goods mentioned in the TABLE appended hereto, as "IT products" for the purpose of said Entry 45, namely :-

**T A B L E**  
**Information Technology Product (IT Product)**

[The Heading, Sub-headings, or as the case may be, Tariff Items specifications of the IT Product/Goods mentioned in the table are as they are specified in the Central Excise Tariff Act, 1985 (5 of 1986)]

<b>Sr. No.</b>	<b>Heading No.</b>	<b>Sub Heading No.</b>	<b>Tariff Item No.</b>	<b>Description</b>
1	-	-	8469 00 10	Word processing machines.
2	-	-	8469 00 20	Automatic typewriters.
3	-	-	8470 10 00	Electronic calculator capable of operations without an external source of electrical power and pocket size data recording, reproducing and displaying machines with calculating functions (including electronic diaries other than those covered under heading No. 8471) or incorporating a printing device.
4	8471	-	-	Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data.
		-	-	Analogue or hybrid automatic data processing machines.
		8471 30	-	Portable digital automatic data processing machines, weighing not more than 10kg,

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				consisting of at least a central processing unit, a keyboard and a display including personal computer.
		8471 41	-	Other digital automatic data processing machines comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined, including micro computer, large or main frame computer.
		-	8471 49 00	Other digital automatic data processing machines presented in the form of systems.
		-	8471 50 00	Processing units other than those of sub-headings 8471 41 or 8471 49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units.
		8471 60	-	Input or output units, whether or not containing storage units in the same housing, including combined input or out put units, line printer, dot matrix printer, letter quality daisy wheel printer, graphic printer, plotter, laser jet printer, ink jet printer, monitor, keyboard, scanners, mouse and other units.
		8471 70	-	Storage units, including floppy disc drives, hard disc drives, removable or exchangeable disc drives, magnetic tape drives, cartridge tape drive, CD-Rom drive, digital video disc drive.
		8471 80	-	Other units, of automatic data

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				processing machines.
		8471 90	-	Switch Mode Power Supply Systems and other goods.
5	-	-	8473 10 00	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of sub-heading 8469 00 10 and 8469 00 20.
6	-	-	8473 21 00	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of sub-heading 8470 10 00.
7	-	847 3 30	-	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of heading 8471, which are given below: - (i) Microprocessors (ii) Motherboards (iii) Other mounted printed circuit boards. (iv) Head Stack (v) Ink cartridges with print head assembly. (vi) Ink spray nozzle. (vii) Network access controllers. (viii) Graphic and intelligence based script technology (GIST) cards for multilingual computers. (ix) Toner cartridges. (x) Ink Cartridge. (xi) Computer cabinet or case with or without SMPS. (xii) Other parts covered by sub-heading 8473 30.
8	-	-	8501 10 11	DC Micro motors of an output not exceeding 37.5 Watts..

Sr. No.	Heading No.	Sub Heading No.	Tariff Item No.	Description
9	-	-	8501 10 12	DC Stepper Motor of an output not exceeding 37.5 Watts.
10	8503	-	-	Parts of goods specified in sub-heading 8501 10 11 and 8501 10 12.
11	8504	-	-	Uninterrupted Power Supplies (UPS) and their parts.
12	8505	-	-	Permanent magnet and articles intended to become permanent magnet (ferrites).
13	8517	-	-	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones.
		8517 11	-	(i) Line Telephone sets with cordless handsets, of push button type. (ii) Other type of line telephone sets with cordless handsets, covered by sub-heading 8517 11 90.
		8517 19	-	(i) Telephone sets of push button type and rotary dial type. (ii) Other type of telephone sets covered by sub-heading 8517 19 19 (iii) Videophones.
		-	8517 21 00	Facsimile machines.
		-	8517 22 00	Teleprinters
		-	8517 30 00	Telephonic or telegraphic switching apparatus.
		-	8517 62 10	PLCC equipment.
		-	8517 62 20	Voice frequency telegraphy.
		-	8517 62 30	Modems (modulators-demodulators).
		-	8517 62 40	High bit rate digital subscriber line system (HDSL).

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		-	8517 62 50	Digital loop carrier system (DLC).
		-	8517 62 60	Synchronous digital hierarchy system (SDH).
		-	8517 62 70	Multiplexer, statistical multiplexer.
		-	8517 69 10	ISDN terminals.
		-	8517 69 20	ISDN terminal adapters.
		-	8517 69 30	Routers
		-	8517 69 40	X25 pads.
		-	8517 69 90	Other apparatus covered by this sub-heading.
		-	8517 69 70	Attachments for telephones.
		-	8517 69 50	Subscriber end equipment.
		-	8517 69 60	Set top boxes for gaining access to the Internet.
		-	8517 69 90	Other apparatus covered by this sub-heading.
		-	8517 70 10	Populated, loaded or stuffed printed circuit boards.
		-	8517 70 90	Other parts covered by this sub-heading.
14	8518	-	-	Microphones, multimedia speakers, headphones, earphones and combined microphones/ speaker sets and their parts.
15	-	-	8519 50 00	Telephone answering machines.
16	8522	-	-	Parts of telephone answering machines.
17	8523	-	-	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37 of the Central Excise Tariff Act, 1985.
		8523 11	-	Magnetic tapes of width not exceeding 4mm for recording sound and phenomena other

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				than sound, including audio cassettes, video cassettes and other video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls.
		8523 12	-	Magnetic tapes of width exceeding 4mm but not exceeding 6.5mm for recording sound and phenomena other than sound, including audio cassettes, video cassettes and other video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls.
		8523 13	-	Magnetic tapes of width exceeding 6.5mm for recording sound and phenomena other than sound including, audio cassette, 16mm sprocket tapes, 3/4" and 1" video cassettes, 1/2" video cassette suitable to work with betacam, betacam SP / M II and VHS type VCR, 3/4" video tapes, 1" video tapes and other video tapes.
		8523 20	-	Magnetic discs, including hard disc pack, floppy disc or diskettes and other magnetic discs.
		-	8523 30 00	Cards incorporating a magnetic stripe.
		8523 90	-	Matrices for the production of records, prepared record blanks, cartridge tape, 1/2" video cassette suitable to work with digital type VCR, unrecorded compact disc (Audio), compact disc recordable, Blank Master Disc (i.e. substrate) for producing stamper for compact disc and

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				other prepared unrecorded media.
18		-	-	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of chapter 37 of the Central Excise Tariff, Act, 1985.
			-	Gramophone records including learning aids, such as, language records.
			-	Discs for reproducing phenomena other than sound or image including software.
			-	Discs for reproducing sound only including pre-recorded audio compact discs.
			-	Other discs including video compact disc of educational nature.
			-	Magnetic tapes for reproducing phenomena other than sound or image.
			-	Other magnetic tapes of width not exceeding 4 mm.
			-	Other magnetic tapes of a width exceeding 4 mm but not exceeding 6.5 mm.
			-	Other magnetic tapes of a width exceeding 6.5 mm
		-		Cards incorporating a magnetic stripe.
			-	Other media for reproducing phenomena other than sound or image; software.
			-	Other recorded media including audio-visual news or audio-visual views material.
		19	-	8525 50

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				broadcasting.
20	-	8525 50	-	Transmission apparatus incorporating reception apparatus, including walkie talkie sets, cordless handsets, car telephone, transportable telephone, marine radio communication equipment, amateur radio equipment, cellular telephone.
21	-	-	8525 80 20	Still image video cameras and digital cameras.
22	-	8527 99	-	Radio communications receivers, radio pagers.
23	8529	-	-	(1) Aerials, antenna and their parts. (2) Parts of goods specified in excise sub-headings 8525 50, 8525 50, 8525 80 20 and 8527 99.
24	8531	-	-	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) and parts thereof.
25	8532	-	-	Electrical capacitors, fixed, variable or adjustable (pre-set) and parts thereof.
26	8533	-	-	Electrical resistors (including rheostats and potentiometers), other than heating resistors.
27	8534	-	-	Printed circuits.
28	8536	-	-	Switches, sockets, connectors, relays and accessories thereof for upto 6 amps at voltage not exceeding 250 volts, electronic fuses.
29	8538	-	-	Parts suitable for use solely or principally with the apparatus mentioned in entry at serial No. 28 of this Schedule.

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30	8540	-	-	Data or graphic display tubes, other than TV picture tubes and parts thereof.
31	8541	-	-	Diodes transistors and similar semiconductor devices; photo sensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes; mounted piezo-electric crystals.
		-	8541 10 00	Diodes, other than photosensitive or light emitting diodes.
		-	8541 21 00	Transistors, other than photosensitive transistors, with a dissipation rate of less than 1W.
		-	8541 29 00	Other transistors.
		8541 30	-	Thyristors, diacs and triacs, other than photosensitive devices.
		8541 40	-	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; including solar cells whether or not assembled in modules or panes, electro-luminescent.
		-	8541 50 00	Other semi-conductors devices.
		-	8541 60 00	Mounted piezo-electric crystals.
		-	8541 90 00	Parts of goods covered by heading 8541.
		32	8542	-
-	-			Cards incorporating an electronic integrated circuit ("smart" cards), including SIM cards, memory cards.

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		-	-	Digital Monolithic integrated circuits.
		-	-	Other monolithic integrated circuits including cards incorporating only a single electronic integrated circuit with optical strip.
		-	-	Hybrid integrated circuits.
		-	-	Electronic micro assemblies.
		-	-	Parts of goods covered by heading 8542.
33	-	8543 20	-	Signal generators.
34	-	-	8543 90 00	Parts of signal generators.
35	8544	-	-	Optical fibre cables, Networking cables such as Flat cables, CAT 3 cables, CAT 5 cables, CAT 6 cables, unshielded twisted pair (UTP) cables.
36	9001	-	-	Optical fibres and optical fibre bundles and cables.
37	9013	-	-	Liquid crystal devices (excluding LCD television set) and parts thereof.
38	9030	-	-	Cathode ray oscilloscopes, spectrum analysers, cross talk meters, gain measuring instruments, distortion factor meters, psophometers, network and logic analysers and signal analysers.
39	9612	-	9612 10 10	Computer printer ribbon.

Explanation: For the removal of doubt, it is clarified that colour television of any description is not covered under any of the entry mentioned above.

By order and in the name of the Governor of Gujarat,

Sd/-  
M.A. Bhatt,  
Additional Secretary to Government.