

Clear.

List of Exempted Goods under GST

Category	Description
Fresh Produce	Fresh and unprocessed vegetables (potatoes, tomatoes, onions, garlic, carrots, cucumbers, lettuce, cabbage, etc.); fresh fruits (bananas, apples, mangoes, oranges, grapes, berries, etc.); fresh nuts (coconuts, almonds, cashews, walnuts, etc.); fresh ginger and turmeric; tender coconut water (non-packaged); prasadam.
Processed & Preserved Foods	Frozen or dried vegetables; unroasted coffee beans; unprocessed tea leaves; seeds of seed quality.
Dairy & Eggs	Fresh, pasteurised, and UHT milk; curd; lassi; buttermilk (non-packaged); paneer/chena; eggs (fresh, preserved, or cooked); non-packaged honey.

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Grains, Cereals & Staples	Non-packaged cereals, flours, and products (wheat, rice, millet, maize, oats, barley, sorghum, etc.); pulse and potato flours; millet flour ($\geq 70\%$, non-packaged); puffed, beaten, or parched rice (muri, chira, khoi); murki (non-packaged); pappad; bread; roti; chapathi; paratha; pizza bread; khakhra.
Water & Beverages	Plain (non-aerated) water; neera; date and palm neera.
Animal Products & By-Products	Live animals (asses, mules, cattle, swine, poultry, etc.); meat (fresh or chilled); non-packaged meat products; fish and aquatic animals (fresh or chilled); non-packaged fish/aquatic products; fish and shrimp seeds; human hair (unworked or waste); animal bones, horn-cores, bone powder; hoof/horn meal; hooves, claws, nails, beaks, antlers; semen (including frozen).

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Animal Feed & Plant Materials	Animal feed (aquatic, poultry, cattle, hay) and by-products (de-oiled bran, cotton seed cake, pulse husks); dicalcium phosphate (feed grade – IS 5470:2002); fresh produce (hop cones, medicinal plants, seaweeds, forage); plant materials (sal/betel leaves, coconut shell, broom materials); lac and shellac.
Textiles & Fiber Products	Silkworm cocoons; raw silk; silk waste; khadi fabric (KVIC); wool; raw or waste animal hair; jute fibres; coconut coir fibre and coir pith (unlabeled); cotton waste; Gandhi Topi; khadi yarn.
Personal Care & Cosmetics	Kajal; kumkum; bindi; sindur; alta.
Handcrafted & Artisanal Items	Earthen pots, clay lamps, and idols (clay); glass bangles (non-precious); agricultural hand tools; pencil sharpeners; brooms (sarkanda, vegetable twig); pencils, crayons, pastels, chalk, slate pencils, slates; indigenous handmade musical instruments; khadi dona; sal or sisal leaves.

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Stationery & Paper Products	Printed or Braille books; newspapers; maps and globes; children's picture books; printed music; postal items; exercise books; rupee notes; duty credit scrips; judicial stamps.
Healthcare & Wellness	Medicines and drugs (Annexure I list); blood and its components; contraceptives and condoms; hearing aids and parts; sanitary towels, napkins, and tampons.
Miscellaneous Items	Indian national flag; human hair (dressed, thinned, bleached, worked); salt (table, pure sodium chloride, sea water); uranium ore concentrate; electrical energy; non-government lottery supplies; government-to-government grant goods; puja samagri (rudraksha, sacred thread, wooden khadau, panchamrit, vibhuti, honey, diya wick, roli, kalava, chandan tika); government auction gifts; rakhi (non-precious); waste (municipal, sewage, clinical); plastic/lac/shellac bangles; erasers; passenger baggage; spacecraft, satellites, launch vehicles; firewood, charcoal; deities (stone, marble, wood).