

## SCHEDULE D

[ See sub-section (8) of section 2 and sub-section (5) of section 20]

Sl No.	Description of goods
1.	Capital goods purchased or paid prior to 1.4.2005
2.	Capital expenditure incurred prior to the date of registration under VAT
3.	Capital goods not connected with the business of the dealer
4.	Capital goods used in manufacture of goods or providing services or trading activities which are not liable to tax under VAT
5.	Capital goods used in energy/power including captive power.
6.	Capital or other expenditure on land, civil structure or construction
7.	Second hand purchase or subsequent purchases of capital goods
8.	Vehicles for conveyance and transportation