

Excise Gazette-2008 Budget

SCHEDULE

H.S. Hdg. I	H.S. Code II	Description III	Excise Duty		Conces. Rate V
21.06		Food preparatons not elsewhere specified or included.			
	2106.90	Other:			
	2106.90.92	Compound non-alcoholic preparation of a kind used for the	Rs.36/=	per l	
22.01		Waters, including natural or artificial mineral waters and			
	2201.10	Mineral waters and aerated waters :			
	2201.10.90	Other	Rs. 6/=	per l	
22.02		Waters, including mineral waters and aerated waters,			
	2202.10	Waters, including mineral waters and aerated waters, containing	Rs. 6/=	per l	
	2202.90	Other	Rs. 6/=	per l	
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of			
	2402.20	Cigarettes containing tobacco :			
	2402.20.20	Cigarettes, each not exceeding 60 mm in length	Rs. 2,215/=	cigarettes	
	2402.20.30	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in	Rs. 5,048/=	cigarettes	
	2402.20.40	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in	Rs. 7,745/=	cigarettes	
	2402.20.50	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in	Rs. 9,380/=	cigarettes	
	2402.20.60	Cigarettes, each exceeding 84 mm in length	Rs. 10,870/=	cigarettes	
24.03		Other manufactured tobacco and manufactured tobacco			
	2403.10	Smoking tobacco, whether or not containing tobacco substitutes			
	2403.10.10	Pipe tobacco	Rs. 400/=	per kg	
		Other :			
	2403.91	"Homogenised" or 'reconstituted" tobacco :			
	2403.91.10	Pipe tobacco	Rs. 400/=	per kg	
	2403.99	Other :			
	2403.99.10	Pipe tobacco	Rs. 400/=	per kg	
27.1		Petroleum oils and oils obtained from bituminous minerals,			
		Petroleum oils and oils obtained from bituminous minerals			
	2710.11	Light oils and preparations :			
	2710.11.20	Petrol	Rs. 25/=	per l	
	2710.19	Other :			
	2710.19.40	Gas oil / Diesel	Rs. 2.50	per l	
32.08		Paints and varnishes (including enamels and lacquers) based			
	3208.10	Based on polyesters :			
	3208.10.10	Paints (including enamels)	Rs. 16/=	per l	
	3208.10.90	Other	Rs. 16/=	per l	
	3208.20	Based on acrylic or vinyl polymers :			
	3208.20.10	Paints (including enamels)	Rs. 16/=	per l	
	3208.20.90	Other	Rs. 16/=	per l	
	3208.90	Other :			
	3208.90.20	Paints (including enamels)	Rs. 16/=	per l	
	3208.90.90	Other	Rs. 16/=	per l	
32.09		Paints and varnishes (including enamels and lacquers) based			
	3209.10	Based on acrylic or vinyl polymers :			
	3209.10.10	Paints (including enamels)	Rs. 16/=	per l	
	3209.10.90	Other	Rs. 16/=	per l	

	3209.90	Other :				
	3209.90.10	Paints (including enamels)			Rs. 16/=	per l
	3209.90.90	Other			Rs. 16/=	per l
32.1	3210.00	Other paints and varnishes (including enamels, lacquers and				
	3210.00.10	Prepared water pigments of a kind used for finishing leather			Rs. 16/=	per l
	3210.00.20	Paints (including enamels)			Rs. 16/=	per l
	3210.00.90	Other			Rs. 16/=	per l
39.23		Articles for the conveyance or packing of goods, of plastics;				
		Sacks and bags (including cones) :				
	3923.21	Of polymers of ethylene :				
	3923.21.10	Made of sheeting with thickness of 40 microns and below	5%			
	3923.29	Of other plastics :				
	3923.29.10	Made of sheeting with thickness of 40 microns and below	5%			
84.08		Compression-ignition internal combustion piston engines				
	8408.20	Engines of a kind used for the propulsion of vehicles of Chapter				
	8408.20.91	Other, not exceeding five years of age	100%			
	8408.20.92	Other, exceeding five years of age	100%			
84.15		Air conditioning machines, comprising a motor-driven fan				
	8415.10	Window or wall types, self-contained or "split system" :				
	8415.10.10	Used/ reconditioned	15%			
		Self contained				
	8415.10.31	Of a capacity not exceeding 9000 BTU	15%			
	8415.10.32	Of a capacity exceeding 9000 BTU and not exceeding 12000	15%			
	8415.10.33	Of a capacity exceeding 12000 BTU and not exceeding 18000	15%			
	8415.20	Of a kind used for persons, in motor vehicles:				
	8415.20.10	Used/ reconditioned	15%			
	8415.20.90	Other	15%			
84.18		Refrigerators, freezers and other refrigerating or freezing				
	8418.10	Combined refrigerator-freezers, fitted with separate external				
	8418.10.10	Used/ reconditioned	15%			
	8418.10.90	Other	15%			
		Refrigerators, household type :				
	8418.21	Compression-type :				
	8418.21.10	Used/ reconditioned	15%			
		Single Door type				
	8418.21.21	Of a capacity not exceeding 80 liters	15%			
	8418.21.22	Of a capacity exceeding 80 liters and not exceeding 100 liters	15%			
	8418.21.23	Of a capacity exceeding 100 liters and not exceeding 120 liters	15%			
	8418.21.24	Of a capacity exceeding 120 liters and not exceeding 140 liters	15%			
	8418.21.25	Of a capacity exceeding 140 liters and not exceeding 160 liters	15%			
	8418.21.26	Of a capacity exceeding 160 liters and not exceeding 180 liters	15%			
	8418.21.27	Of a capacity exceeding 180 liters and not exceeding 200 liters	15%			
	8418.21.28	Of a capacity exceeding 200 liters and not exceeding 230 liters	15%			
	8418.21.29	Other	15%			
		Double Door type				
	8418.21.31	Of a capacity not exceeding 140 liters	15%			
	8418.21.32	Of a capacity exceeding 140 liters and not exceeding 160 liters	15%			
	8418.21.33	Of a capacity exceeding 160 liters and not exceeding 180 liters	15%			
	8418.21.34	Of a capacity exceeding 180 liters and not exceeding 200 liters	15%			
	8418.21.35	Of a capacity exceeding 200 liters and not exceeding 230 liters	15%			
	8418.21.39	Other	15%			
	8418.29	Other :				
	8418.29.10	Used/ reconditioned absorption-type, electrical	15%			
	8418.29.20	Other absorption-type, electrical	15%			
	8418.29.30	Other used/ reconditioned	15%			

	8418.29.90	Other	15%			
	8418.30	Freezers of the chest type, not exceeding 800 l capacity :				
	8418.30.10	Not exceeding 566 l used/ reconditioned	15%			
	8418.30.20	Other, not exceeding 566 l	15%			
	8418.40	Freezers of the upright type, not exceeding 900 l capacity :				
	8418.40.10	Not exceeding 566 l used/reconditioned	15%			
	8418.40.20	Other, not exceeding 566 l	15%			
		Parts :				
	8418.91	Furniture designed to receive refrigerating or freezing				
	8418.91.10	Cabinets for refrigerators	15%			
	8418.91.20	Other cabinets	15%			
	84.22	Dish washing machines; machinery for cleaning or drying				
		Dish washing machines :				
	8422.11	Of the household type	15%			
	84.50	Household or laundry-type washing machines, including				
		Machines, each of a dry linen capacity not exceeding 10 kg :				
	8450.11	Fully-automatic machines :				
	8450.11.10	Unassembled in completely knocked-down form	15%			
	8450.11.20	Used/reconditioned	15%			
		Other, top loading				
	8450.11.31	Of a dry linen capacity less than 4 kgs	15%			
	8450.11.32	Of a dry linen capacity of 4 kgs and not exceeding 5.5 kgs	15%			
	8450.11.33	Of a dry linen capacity exceeding 5.5kgs and not exceeding 7.5	15%			
	8450.11.34	Of a dry linen capacity exceeding 7.5 kgs and not exceeding	15%			
	8450.11.39	Other	15%			
		Other, front loading				
	8450.11.41	Of a dry linen capacity less than 4 kgs	15%			
	8450.11.42	Of a dry linen capacity of 4 kgs and not exceeding 5.5 kgs	15%			
	8450.11.43	Of a dry linen capacity exceeding 5.5kgs and not exceeding 7.5	15%			
	8450.11.44	Of a dry linen capacity exceeding 7.5 kgs and not exceeding	15%			
	8450.11.49	Other	15%			
	8450.12	Other machines, with built-in centrifugal drier :				
	8450.12.10	Unassembled in completely knocked-down form	15%			
	8450.12.20	Used/reconditioned	15%			
		Other				
	8450.12.31	Of a dry linen capacity less than 4 kgs	15%			
	8450.12.32	Of a dry linen capacity of 4 kgs and not exceeding 5.5 kgs	15%			
	8450.12.33	Of a dry linen capacity exceeding 5.5kgs and not exceeding 7.5	15%			
	8450.12.34	Of a dry linen capacity exceeding 7.5 kgs and not exceeding	15%			
	8450.12.39	Other	15%			
	8450.19	Other :				
	8450.19.10	Unassembled in completely knocked-down form	15%			
	8450.19.20	Used / reconditioned	15%			
		Other				
	8450.19.31	Of a dry linen capacity less than 4 kgs	15%			
	8450.19.32	Of a dry linen capacity of 4 kgs and not exceeding 5.5 kgs	15%			
	8450.19.33	Of a dry linen capacity exceeding 5.5kgs and not exceeding 7.5	15%			
	8450.19.34	Of a dry linen capacity exceeding 7.5 kgs and not exceeding	15%			
	8450.19.39	Other	15%			
	85.08	Vacuum cleaners.				
		With self-contained electric motor :				
	8508.11	Of a power not exceeding 1,500 W and having a dust bag or	15%			
	8508.70	Parts	15%			
	85.09	Electro-mechanical domestic appliances, with self-contained				
	8509.40	Food grinders and mixers; fruit or vegetable juice extractors	15%			
	8509.80	Other appliances :				
	8509.80.10	Floor polishers and kitchen waste disposers	15%			

	8509.80.90	Other	15%			
	8509.90	Parts	15%			
85.16		Electric instantaneous or storage water heaters and				
		Electro-thermic hair-dressing or hand-drying apparatus :				
	8516.31	Hair dryers	15%			
	8516.32	Other hair-dressing apparatus	15%			
	8516.33	Hand-drying apparatus	15%			
	8516.50	Microwave ovens	15%			
	8516.60	Other ovens; cookers, cooking plates, boiling rings, grillers and Rice Cookers				
	8516.60.11	Of a capacity not exceeding 1.5 liters	15%			
	8516.60.12	Of a capacity exceeding 1.5 liters and not exceeding 2.2 liters	15%			
	8516.60.13	Of a capacity exceeding 2.2 liters and not exceeding 3.2 liters	15%			
	8516.60.19	Other	15%			
	8516.60.90	Other	15%			
85.17		Telephone sets, including telephones for cellular networks or				
		Telephone sets, including telephones for cellular networks or				
	8517.12	Telephones for cellular networks or for other wireless networks				
	8517.12.90	Other	15%			
		Other apparatus for transmission or reception of voice, images				
	8517.61	Base stations :				
	8517.61.10	Transmission apparatus incorporating reception apparatus	15%			
	8517.62	Machines for the reception, conversion and transmission or				
	8517.62.10	Transmission apparatus incorporating reception apparatus	15%			
85.21		Video recording or reproducing apparatus, whether or not				
	8521.10	Magnetic tape-type	15%			
	8521.90	Other	15%			
85.25		Transmission apparatus for radio-broadcasting or television,				
	8525.60	Transmission apparatus incorporating reception apparatus	15%			
	8525.80	Television cameras, digital cameras and video camera recorders				
	8525.80.10	Television cameras	15%			
	8525.80.90	Digital cameras and video camera recorders	15%			
85.27		Reception apparatus for radio-broadcasting, whether or not				
		Radio -broadcast receivers capable of operating without an				
	8527.12	Pocket-size radio cassette-players :				
	8527.12.10	Completely knocked-down	15%			
	8527.12.90	Other	15%			
	8527.13	Other apparatus combined with sound recording or reproducing				
	8527.13.10	Completely knocked-down	15%			
	8527.13.90	Other	15%			
	8527.19	Other :				
	8527.19.10	Completely knocked-down	15%			
	8527.19.90	Other	15%			
		Other :				
	8527.91	Combined with sound recording or reproducing apparatus	15%			
	8527.92	Not combined with sound recording or reproducing apparatus	15%			
85.28		Monitors and projectors, not incorporating television				
		Cathode-ray tube monitors :				
	8528.49	Other :				
	8528.49.10	Used / reconditioned	15%			
	8528.49.90	Other	15%			
		Other monitors :				
	8528.59	Other :				

	8528.59.10	Used / reconditioned	15%			
	8528.59.90	Other	15%			
		Projectors :				
	8528.69	Other	15%			
		Reception apparatus for television, whether or not incorporating				
	8528.71	Not designed to incorporate a video display or screen :				
	8528.71.10	Used / reconditioned	15%			
	8528.71.20	Other, colour	15%			
	8528.71.90	Other	15%			
	8528.72	Other, colour :				
	8528.72.10	Unassembled in completely knocked form	15%			
	8528.72.20	Used/reconditioned	15%			
		Other, with cathode ray tube				
	8528.72.31	Having a screen of less than 14 inches	15%			
	8528.72.32	Having a screen of 14 inches or not exceeding 15 inches	15%			
	8528.72.33	Having a screen of exceeding 15 inches and not exceeding 21	15%			
	8528.72.34	Having a screen of exceeding 21 inches and not exceeding 25	15%			
	8528.72.35	Having a screen of exceeding 25 inches and not exceeding 29	15%			
	8528.72.36	Having a screen of exceeding 29 inches and not exceeding 34	15%			
	8528.72.39	Other	15%			
		Other, with LCD				
	8528.72.41	Having a screen of less than 15 inches	15%			
	8528.72.42	Having a screen of 15 inches	15%			
	8528.72.43	Having a screen of exceeding 15 inches and not exceeding 23	15%			
	8528.72.44	Having a screen of exceeding 23 inches and not exceeding 26	15%			
	8528.72.45	Having a screen of exceeding 26 inches and not exceeding 32	15%			
	8528.72.49	Other	15%			
	8528.72.90	Other	15%			
	8528.73	Other, black and white or other monochrome :				
	8528.73.10	Used / reconditioned and completely knocked-down with or	15%			
	8528.73.20	Other, completely knocked-down with or without cathode ray	15%			
	8528.73.30	Other, used / reconditioned	15%			
	8528.73.90	Other	15%			
	85.29	Parts suitable for use solely or principally with the apparatus				
	8529.10	Aerials and aerial reflectors of all kinds; parts suitable or use				
	8529.10.10	Parabolic antennas and parabolic reflector dishes for statellite	15%			
	87.02	Motor vehicles for the transport of ten or more persons,				
	8702.10	With compression-ignition internal combustion piston engine				
	8702.10.10	Motor vehicles for the transport of less than 13 persons (adults)	120%			
	8702.10.20	Motor vehicles for the transport of less than 13 persons (adults)	120%	Rs. 525,000/=	per unit	
	8702.10.30	Motor vehicles for the transport of 13 or more persons (adults)	64%			
	8702.10.40	Motor vehicles for the transport of 13 or more persons (adults)	64%	Rs. 312,000/=	per unit	
	8702.10.60	Other, more than five years old		Rs. 156,000/=	per unit	
	8702.90	Other :				
	8702.90.10	Motor vehicles for the transport of less than 13 persons (adults)	64%			
	8702.90.20	Motor vehicles for the transport of less than 13 persons (adults)	64%	Rs. 312,000/=	per unit	
	8702.90.30	Motor vehicles for the transport of 13 or more persons (adults)	34%			
	8702.90.40	Motor vehicles for the transport of 13 or more persons (adults)	34%	Rs. 208,000/=	per unit	
	8702.90.60	Other, more than five years old		Rs. 156,000/=	per unit	
	87.03	Motor cars and other motor vehicles principally designed for				
	8703.10	Vehicles specially designed for travelling on snow; golf cars				
	8703.10.10	Not more than three and half years old	34%			
	8703.10.20	More than three and half years old	34%	Rs. 208,000/=	per unit	
	8703.21	Other vehicles, with spark-ignition internal combustion				
	8703.21.30	Of cylinder capacity not exceeding 1,000 cc :	34%			
	8703.21.40		34%	Rs. 208,000/=	per unit	
	8703.21.51	Auto-trishaws not more than three and half years old	2%			
	8703.21.52		2%			
	8703.21.53	Auto-trishaws more than three and half years old	4%			

	8703.21.54		4%			
	8703.21.60	Motor cars including station wagons and racing cars, not more	34%			exempt
	8703.21.70	Motor cars including station wagons and racing cars, more than	34%	Rs. 208,000/=	per unit	
	8703.21.91	not more than three and half years old	34%			exempt
	8703.21.92	more than three and half years old	34%	Rs. 208,000/=	per unit	
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding				
	8703.22.30		44%			
	8703.22.40		44%	Rs. 208,000/=	per unit	
	8703.22.50	Motor cars including station wagons and racing cars, not more	44%			exempt
	8703.22.60	Motor cars including station wagons and racing cars, more than	44%	Rs. 260,000/=	per unit	
	8703.22.70	Other, not more than three and half years old	44%			exempt
	8703.22.80	Other, more than three and half years old	44%	Rs. 260,000/=	per unit	
	8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding				
	8703.23.30	Motor cars including station wagons and racing cars of a	64%			
	8703.23.40		64%	Rs. 312,000/=	per unit	
	8703.23.51	Of a cylinder capacity not exceeding 1,600 cc	44%			exempt
	8703.23.59	Other	64%			7.50%
	8703.23.60	Motor cars including station wagons and racing cars of a	64%	Rs. 312,000/=	per unit	
	8703.23.70	Motor cars including station wagons and racing cars of a	64%			
	8703.23.80	Motor cars including station wagons and racing cars of a	64%	Rs. 312,000/=	per unit	
	8703.23.91	Other of a cylinder capacity not exceeding 2,000 cc, not more than three and half years old	64%			7.50%
	8703.23.92	Other of a cylinder capacity not exceeding 2,000 cc, more than	64%	Rs. 312,000/=	per unit	
	8703.23.93	Other of a cylinder capacity exceeding 2,000 cc, not more than	64%			
	8703.23.94	Other of a cylinder capacity exceeding 2,000 cc, more than	64%	Rs. 312,000/=	per unit	
	8703.24	Of a cylinder capacity exceeding 3,000 cc :				
	8703.24.30		64%			
	8703.24.40		64%	Rs. 312,000/=	per unit	
	8703.24.50	Motor cars including station wagons and racing cars, not more	64%			
	8703.24.60	Motor cars including station wagons and racing cars, more than	64%	Rs. 312,000/=	per unit	
	8703.24.70	Other, not more than three and half years old	64%			
	8703.24.80	Other, more than three and half years old	64%	Rs. 312,000/=	per unit	
		Other vehicles, with compression-ignition internal combustion				
	8703.31	Of a cylinder capacity not exceeding 1,500 cc :				
	8703.31.30		120%			
	8703.31.40		120%	Rs. 472,500/=	per unit	
	8703.31.50	Auto-trishaws not more than three and half years old	14%			
	8703.31.60	Auto-trishaws more than three and half years old	14%			
	8703.31.70	Motor cars including station wagons and racing cars, not more than three and half years old	100%			10%
	8703.31.80	Motor cars including station wagons and racing cars, more than	100%	Rs. 472,500/=	per unit	
	8703.31.91	Other, not more than three and half years old	100%			10%
	8703.31.92	Other, more than three and half years old	100%	Rs. 472,500/=	per unit	
	8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding				
		Motor cars including station wagons and racing cars of a				
	8703.32.30		120%			
	8703.32.40		120%	Rs. 525,000/=	per unit	
	8703.32.51	Of a cylinder capacity not exceeding 1,600 cc	100%			10%
	8703.32.59	Other	120%			25%
	8703.32.60	Motor cars including station wagons and racing cars of a	120%	Rs. 525,000/=	per unit	
	8703.32.70	Motor cars including station wagons and racing cars of a	120%			25%
	8703.32.80	Motor cars including station wagons and racing cars of a	120%	Rs. 525,000/=	per unit	
	8703.32.91	Other of a cylinder capacity not exceeding 2,000 cc, not more	120%			25%
	8703.32.92	Other of a cylinder capacity not exceeding 2,000 cc, more than	120%	Rs. 525,000/=	per unit	
	8703.32.93	Other, not more than three and half years old	120%			25%
	8703.32.94	Other, more than three and half years old	120%	Rs. 525,000/=	per unit	
	8703.33	Of a cylinder capacity exceeding 2,500 cc :				
	8703.33.30		120%			
	8703.33.40		120%	Rs. 525,000/=	per unit	
	8703.33.50	Motor cars including station wagons and racing cars, not more	120%			25%
	8703.33.60	Motor cars including station wagons and racing cars, more than	120%	Rs. 525,000/=	per unit	
	8703.33.70	Other, not more than three and half years old	120%			25%
	8703.33.80	Other, more than three and half years old	120%	Rs. 525,000/=	per unit	

	8703.90	Other :				
	8703.90.10	Electric auto-trishaws not more than three and half years old	4%			
	8703.90.20	Electric auto-trishaws more than three and half years old	4%			
	8703.90.30	Other electric, not more than three and half years old	23%			
	8703.90.40	Other electric, more than three and half years old	23%	Rs. 156,000/=	per unit	
	8703.90.50	Other, not more than three and half years old	64%			
	8703.90.60	Other, more than three and half years old	64%	Rs. 312,000/=	per unit	
87.04		Motor vehicles for the transport of goods.				
		Other, with compression-ignition internal combustion piston				
	8704.21	g.v.w. not exceeding 5 tonnes :				
	8704.21.30	Chassis fitted with engines and cabs for vehicles of heading		Rs. 156,000/=	per unit	
	8704.21.52	Vehicles with separate bodies for cabin and cargo area and		Rs. 156,000/=	per unit	
	8704.21.62	Vehicles with separate bodies for cabin and cargo area and		Rs. 156,000/=	per unit	
	8704.21.71	Other vehicles with separate bodies for cabin and cargo area	23%			
	8704.21.72	Other vehicles with separate bodies for cabin and cargo area	23%	Rs. 156,000/=	per unit	
	8704.21.81	Other vehicles of g.v.w. less than 1,500 kg, not more than five	44%			
	8704.21.82	Other vehicles of g.v.w. less than 1,500 kg, more than five	44%	Rs. 260,000/=	per unit	
	8704.21.91	Other, not more than five years old	88%			10%
	8704.21.92	Other, more than five years old	88%	Rs. 416,000/=	per unit	
	8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :				
	8704.22.20	More than five years old		Rs. 156,000/=	per unit	
	8704.23	g.v.w. exceeding 20 tonnes :				
	8704.23.20	Tankers and bowsers with stainless steel tanks for transport of		Rs. 156,000/=	per unit	
	8704.23.40	Other, more than five years old		Rs. 156,000/=	per unit	
		Other, with spark-ignition internal combustion piston engine :				
	8704.31	g.v.w. not exceeding 5 tonnes :				
	8704.31.30	Chassis fitted with engines and cabs for vehicles of heading		Rs. 156,000/=	per unit	
	8704.31.42	Vehicles with separate bodies for cabin and cargo area and		Rs. 156,000/=	per unit	
	8704.31.52	Vehicles with separate bodies for cabin and cargo area and		Rs. 156,000/=	per unit	
	8704.31.61	Other vehicles with separate bodies for cabin and cargo area	23%			
	8704.31.62	Other vehicles with separate bodies for cabin and cargo area	23%	Rs. 156,000/=	per unit	
	8704.31.71	Other vehicles of g.v.w. less than 1,500 kg, not more than five	34%			
	8704.31.72	Other vehicles of g.v.w. less than 1,500 kg, more than five	34%	Rs. 208,000/=	per unit	
	8704.31.91	Other, not more than five years old	44%			
	8704.31.92	Other, more than five years old	44%	Rs. 260,000/=	per unit	
	8704.32	g.v.w. exceeding 5 tonnes :				
	8704.32.20	Tankers and bowsers with stainless steel tanks for transport of		Rs. 156,000/=	per unit	
	8704.32.40	Other, more than five years old		Rs. 156,000/=	per unit	
	8704.90	Other :				
	8704.90.30	Other electric, not more than five years old	23%			
	8704.90.40	Other electric, more than five years old	23%	Rs. 156,000/=	per unit	
	8704.90.50	Other, not more than five years old	64%			
	8704.90.60	Other, more than five years old	64%	Rs. 312,000/=	per unit	
87.06	8706.00	Chassis fitted with engines, for the motor vehicles of heading				
	8706.00.50	Used chassis fitted with engines		Rs. 312,000/=	per unit	
87.07		Bodies (including cabs), for the motor vehicles of headings				
	8707.10	For the vehicles of heading 87.03		Rs. 416,000/=	per unit	
	8707.90	Other :				
	8707.90.10	Bodies and cabs incorporating attachments left over in the		Rs. 416,000/=	per unit	
87.08		Parts and accessories of the motor vehicles of headings 87.01				
		Other parts and accessories of bodies (including cabs) :				
	8708.29	Other :				
	8708.29.10	"Cut-portions" of bodies and cabs		Rs. 104,000/=	per cut portion	
		Other parts and accessories :				
	8708.99	Other :				
	8708.99.40	"Cut-portions" of motor vehicles		Rs. 104,000/=	per cut portion	

95.04		Articles for funfair, table or parlour games, including				
	9504.10	Video games of a kind used with a television receiver :				
	9504.10.10	Used / reconditioned	15%			
	9504.10.90	Other	15%			
	9504.20	Articles and accessories for billiards of all kinds	15%			
	9504.30	Other games, operated by coins, banknotes, bank cards, tokens				
	9504.30.10	Used / reconditioned	15%			
	9504.30.90	Other	15%			
	9504.40	Playing cards	15%			
	9504.90	Other	15%			