

## Excise Duty Changes

H.S. Hdg.	H.S. Code	Description III	Excise Duty IV	Conces. Rate	Conces. Rate
I	II			V	VI
<b>21.06</b>	2106.90	Other			
	2106.90.92	Compound non alcoholic preparation of a kind used for the manufactured of bevarages	Rs. 40/= per l		
<b>22.01</b>		<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>			
	2201.10	Mineral waters and aerated waters :			
	2201.10.90	Other	Rs. 8/= per l		
<b>22.02</b>		<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b>			
	2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweeteing matter or flavoured	Rs. 8/= per l		
	2202.90	Other	Rs. 8/= per l		
<b>24.02</b>		<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>			
	2402.10	Cigars, cheroots and cigarillos, containing tobacco	Rs. 4000 per kg net weight		
	2402.20	Cigarettes containing tobacco :			
	2402.20.20	Cigarettes, each not exceeding 60 mm in length	Rs. 3,639 /= per 1000 cigarettes		

	2402.20.30	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	Rs. 7,321/= per 1000 cigarettes		
	2402.20.40	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	Rs. 10,273/= per 1000 cigarettes		
	2402.20.50	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	Rs. 12,686/= per 1000 cigarettes		
	2402.20.60	Cigarettes, each exceeding 84 mm in length	Rs. 15,085/= per 1000 cigarettes		
<b>24.03</b>		<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>			
	2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion :			
	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		
<b>27.10</b>		<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.</b>			
		Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils :			
	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		
<b>39.01</b>		<b>Polymers of ethylene, in primary forms.</b>			
	3901.10	Polyethylene having a specific gravity of less than 0.94	5%		
	3901.20	Polyethylene having a specific gravity of 0.94 or more	5%		
	39.01.30	Ethylene-vinyl acetate copolymers	5%		
	39.01.90	Other	5%		
<b>84.18</b>		<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.</b>			
	8418.10	Combined refrigerator-freezers, fitted with separate external doors:			
	8418.10.10	Used/ reconditioned	17%		
	8418.10.90	Other	17%		
		Refrigerators, household type :			
	8418.21	Compression-type :			
	8418.21.10	Used/ reconditioned	17%		
		Single Door type			
	8418.21.21	Of a capacity not exceeding 80 liters	17%		
	8418.21.22	Of a capacity exceeding 80 liters and not exceeding 100 liters	17%		
	8418.21.23	Of a capacity exceeding 100 liters and not exceeding 120 liters	17%		
	8418.21.24	Of a capacity exceeding 120 liters and not exceeding 140 liters	17%		
	8418.21.25	Of a capacity exceeding 140 liters and not exceeding 160 liters	17%		
	8418.21.26	Of a capacity exceeding 160 liters and not exceeding 180 liters	17%		
	8418.21.27	Of a capacity exceeding 180 liters and not exceeding 200 liters	17%		
	8418.21.28	Of a capacity exceeding 200 liters and not exceeding 230 liters	17%		
	8418.21.29	Other	17%		
		Double Door type			

	8418.21.31	Of a capacity not exceeding 140 liters	17%		
	8418.21.32	Of a capacity exceeding 140 liters and not exceeding 160 liters	17%		
	8418.21.33	Of a capacity exceeding 160 liters and not exceeding 180 liters	17%		
	8418.21.34	Of a capacity exceeding 180 liters and not exceeding 200 liters	17%		
	8418.21.35	Of a capacity exceeding 200 liters and not exceeding 230 liters	17%		
	8418.21.39	Other	17%		
	8418.29	Other :			
	8418.29.10	Used/ reconditioned absorption-type, electrical	17%		
	8418.29.20	Other absorption-type, electrical	17%		
	8418.29.30	Other used/ reconditioned	17%		
	8418.29.90	Other	17%		
	8418.30	Freezers of the chest type, not exceeding 800 l capacity :			
	8418.30.10	Not exceeding 566 l used/ reconditioned	17%		
	8418.30.20	Other, not exceeding 566 l	17%		
	8418.40	Freezers of the upright type, not exceeding 900 l capacity :			
	8418.40.10	Not exceeding 566 l used/reconditioned	17%		
	8418.40.20	Other, not exceeding 566 l	17%		
		Parts :			
	8418.91	Furniture designed to receive refrigerating or freezing equipment :			
	8418.91.10	Cabinets for refrigerators	20%		
	8418.91.20	Other cabinets	17%		
<b>84.22</b>		<b>Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.</b>			
		Dish washing machines :			
	8422.11	Of the household type	30%		

<b>84.50</b>		<b>Household or laundry-type washing machines, including machines which both wash and dry.</b>			
		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	25%		
	8450.11.20	Used/reconditioned	25%		
		Other, top loading			
	8450.11.31	Of a dry linen capacity less than 4 kgs	25%		
	8450.11.32	Of a dry linen capacity of 4 kgs and not exceeding 5.5 kgs	25%		
	8450.11.33	Of a dry linen capacity exceeding 5.5kgs and not exceeding 7.5 kgs	25%		
	8450.11.34	Of a dry linen capacity exceeding 7.5 kgs and not exceeding 9.5 kgs	25%		
	8450.11.39	Other	25%		
		Other, front loading			
	8450.11.41	Of a dry linen capacity less than 4 kgs	25%		
	8450.11.42	Of a dry linen capacity of 4 kgs and not exceeding 5.5 kgs	25%		
	8450.11.43	Of a dry linen capacity exceeding 5.5kgs and not exceeding 7.5 kgs	25%		
	8450.11.44	Of a dry linen capacity exceeding 7.5 kgs and not exceeding 9.5 kgs	25%		
	8450.11.49	Other	25%		
	8450.12	Other machines, with built-in centrifugal drier :			
	8450.12.10	Unassembled in completely knocked-down form	25%		
	8450.12.20	Used/reconditioned	25%		
		Other			
	8450.12.31	Of a dry linen capacity less than 4 kgs	25%		
	8450.12.32	Of a dry linen capacity of 4 kgs and not exceeding 5.5 kgs	25%		
	8450.12.33	Of a dry linen capacity exceeding 5.5kgs and not exceeding 7.5 kgs	25%		
	8450.12.34	Of a dry linen capacity exceeding 7.5 kgs and not exceeding 9.5 kgs	25%		
	8450.12.39	Other	25%		
	8450.19	Other :			

	8450.19.10	Unassembled in completely knocked-down form	25%		
	8450.19.20	Used / reconditioned	25%		
		Other			
	8450.19.31	Of a dry linen capacity less than 4 kgs	25%		
	8450.19.32	Of a dry linen capacity of 4 kgs and not exceeding 5.5 kgs	25%		
	8450.19.33	Of a dry linen capacity exceeding 5.5kgs and not exceeding 7.5 kgs	25%		
	8450.19.34	Of a dry linen capacity exceeding 7.5 kgs and not exceeding 9.5 kgs	25%		
	8450.19.39	Other	25%		
<b>87.02</b>		<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>			
	8702.10	With compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and half years old			
	8702.10.19	Other	102%		
	8702.10.20	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and half years old	102% or Rs. 367,500/= per unit		
		Motor vehicles for the transport of 13 or more persons (adults) but less than 17 persons (adults) including the driver, not more than five years old			
	8702.10.39	Other	33%		
	8702.10.40	Motor vehicles for the transport of 13 or more persons (adults) but less than 17 persons (adults) including the driver, more than five years old	33% or Rs. 218,500/= per unit		
	8702.10.60	Other, more than five years old	Rs. 109,000/= per unit		
	8702.90	Other :			
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and half years old			
	8702.90.19	Other	68%		
	8702.90.20	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and half years old	68% or Rs. 218,500/= per unit		

		Motor vehicles for the transport of 13 or more persons (adults) but less than 17 persons (adults) including the driver, not more than five years old			
	8702.90.39	Other	28%		
	8702.90.40	Motor vehicles for the transport of 13 or more persons (adults) but less than 17 persons (adults) including the driver, more than five years old	28% or Rs. 146,000/= per unit		
	8702.90.60	Other, more than five years old	Rs. 109,000/= per unit		
<b>87.03</b>		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.			
	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles :			
	8703.10.10	Not more than three and half years old	23%		
	8703.10.20	More than three and half years old	23% or Rs. 146,000/= per unit		
		Other vehicles, with spark-ignition internal combustion reciprocating piston engine :			
	8703.21	Of cylinder capacity not exceeding 1,000 cc :			
	8703.21.30	Hearses not more than three and half years old	23%		
	8703.21.40	Hearses more than three and half years old	23% or Rs. 146,000/= per Unit		
		Motor cars including station wagons and racing cars, not more than three and half years old			
	8703.21.69	Other	23%	15%	22%
	8703.21.70	Motor cars including station wagons and racing cars, more than three and half years old	23% or Rs. 146,000/= per unit		
		Other			
	8703.21.92	Other, not more than three and half years old	23%	15%	22%

	8703.21.93	Other, more than three and half years old	23% or Rs.146,000/= per unit		
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
	8703.22.30	Hearses not more than three and half years old	37%		
	8703.22.40	Hearses more than three and half years old	37% or Rs. 182,000/= per unit		
		Motor cars including station wagons and racing cars, not more than three and half years old			
	8703.22.59	Other	37%	15%	24%
	8703.22.60	Motor cars including station wagons and racing cars, more than three and half years old	37% or Rs. 182,000/= per unit		
		Other, not more than three and half years old			
	8703.22.79	Other	37%	15%	24%
	8703.22.80	Other, more than three and half years old	37% or Rs. 182,000/= per unit		
	8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :			
	8703.23.30	Hearses not more than three and half years old	47%		
	8703.23.40	Hearses not more than three and half years old	47% or Rs. 218,000/= per unit		
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three and half years old			
	8703.23.52	Other, of a cylinder capacity not exceeding 1,600 cc	37%.	15%	24%
	8703.23.59	Other	47%	9%	20%
	8703.23.60	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three and half years old	47% or Rs. 218,000/= per unit		
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three and half years old			
	8703.23.79	Other	58%		
	8703.23.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three and half years old	58% or Rs. 218,000/= per unit		
	8703.23.92	Other, of a cylinder capacity not exceeding 2,000 cc, not more than three and half years old	47%	9%	20%

	8703.23.93	Of a cylinder capacity not exceeding 2,000 cc, more than three and half years old	47% or Rs. 218,000/= per unit		
	8703.23.95	Other, of a cylinder capacity exceeding 2,000 cc, not more than three and half years old	58%		
	8703.23.96	Of a cylinder capacity exceeding 2,000 cc, more than three and half years old	58% or Rs. 218,000/= per unit		
	8703.24	Of a cylinder capacity exceeding 3,000 cc :			
	8703.24.30	Hearses not more than three and half years old	78%		
	8703.24.40	Hearses more than three and half years old	78% or Rs. 218,000/= per unit		
		Motor cars including station wagons and racing cars not more than three and half years old			
	8703.24.59	Other	78%		
	8703.24.60	Motor cars including station wagons and racing cars more than three and half years old	78% or Rs. 218,000/= per unit		
		Other, not more than three and half years old			
	8703.24.79	Other	78%		
	8703.24.80	Other, more than three and half years old	78% or Rs. 218,000/= per unit		
		Other, vehicles with compression – ignition internal combustion piston engine Diesel or semi diesel):			
	8703.31	Of a cylinder capacity not exceeding 1,500 cc :			
	8703.31.30	Hearses not more than three and half years old	73%		
	8703.31.40	Hearses more than three and half years old	73% or 331,000/= per unit		
	8703.31.70	Motor cars including station wagons and racing cars, not more than three and half years old	73%	34%	44%
	8703.31.80	Motor cars including station wagons and racing cars, more than three and half years old	73% or Rs. 331,000/= per unit		
	8703.31.91	Other, not more than three and half years old	73%	34%	44%
	8703.31.92	Other, more than three and half years old	73% or Rs. 331,000/= per unit		

	8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :			
	8703.32.30	Hearses not more than three and half years old	114%		
	8703.32.40	Hearses more than three and half years old	114% or 367,500/= per unit		
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three and half years old :			
	8703.32.51	Of a cylinder capacity not exceeding 1,600 cc	73%	34%	44%
	8703.32.59	Other	114%	40%	58%
	8703.32.60	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three and half years old	114% or Rs. 367,500/= per unit		
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three and half years old			
	8703.32.71	Vehicles for the transport of 7 or more persons (adults) including the driver. With non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800kg.	124%	35%	54%
	8703.32.79	Other	124%	35%	54%
	8703.32.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three and half years old	124% or Rs. 375,000/= per unit		
	8703.32.91	Other of a cylinder capacity not exceeding 2,000 cc, not more than three and half years old	114%	40%	58%
	8703.32.92	Other, of a cylinder capacity not exceeding 2,000 cc, more than three and half years old	114% or Rs. 367,500/= per unit		
	8703.32.94	Other, of a cylinder capacity exceeding 2,000 cc, not more than three and half years old	124%	35%	54%
	8703.32.95	Of a cylinder capacity exceeding 2,000 cc, more than three and half years old	124% or Rs. 375,000/= per unit		
	8703.33	Of a cylinder capacity exceeding 2,500 cc :			
	8703.33.30	Hearses not more than three and half years old	138%		
	8703.33.40	Hearses more than three and half years old	138% or Rs. 380,000/= per unit		
	8703.33.50	Motor cars including station wagons and racing cars, not more than three and half years old	138%		

	8703.33.60	Motor cars including station wagons and racing cars, more than three and half years old	138% or Rs. 380,000/= per unit		
		Other, not more than three and half years old			
	8703.33.79	Other	138%		
	8703.33.80	Other, more than three and half years old	138% or Rs. 380,000/= per unit		
	8703.90	Other :			
	8703.90.60	Other, more than three and half years old	64% or Rs. 312,000/= per unit		
<b>87.04</b>		<b>Motor vehicles for the transport of goods.</b>			
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
	8704.21	g.v.w. not exceeding 5 tonnes :			
	8704.21.30	Chassis fitted with engines and cabs for vehicles of heading 8704.21.52, more than five years old	Rs. 109,000/= per unit		
		Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 1,500 kg or more:			
	8704.21.52	more than five years old	Rs. 109,000/= per unit		
		Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less including the driver, with additional space in the cabin that can be converted for other ues, and cargo carrying capacity of less than 1,500 kg:			
	8704.21.62	more than five years old	Rs. 109,000/= per unit		
		Other vehicles with separate bodies for cabin and cargo area and cargo carrying capacity of 800 kg or more, but excluding those vehicles with a engine compartment totally protruding to the front of the vehicle from the driving cab:			
	8704.21.71	Not more than five years old	12%		

	8704.21.72	More than five years old	12% or Rs. 109,000/= per unit		
	8704.21.81	Other vehicles of g.v.w. less than 1,500 kg, more than five years old	22%		
	8704.21.82	Other vehicles of g.v.w. less than 1,500 kg, more than five years old	22% or Rs. 182,000/= per unit		
	8704.21.91	Other, not more than five years old	32%	13%	24%
	8704.21.92	Other, more than five years old	32% or Rs. 291,000/= per unit		
	8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :			
	8704.22.20	More than five years old	Rs. 109,000/= per unit		
	8704.23	g.v.w. exceeding 20 tonnes :			
	8704.23.20	Tankers and bowsers with stainless steel tanks for transport of milk, refrigerated trucks, lorries and other trucks more than five years old	Rs. 109,000/= per unit		
	8704.23.40	Other, more than five years old	Rs. 109,000/= 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 8704.31.06, more than five years old	Rs. 109,000/= per unit		
		Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 1,500 kg or more:			
	8704.31.42	More than five years old	Rs. 109,000/= per unit		
		Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 1,500 kg:			
	8704.31.52	More than five years old	Rs. 109,000/= per unit		

		Other vehicles with separate bodies for cabin and cargo area and cargo carrying capacity of 800 kg or more			
		Other vehicles with separate bodies for cabin and cargo area and cargo carrying capacity of 800 kg or more, but excluding those vehicles with a engine compartment totally protruding to the front to the vehicle from the driving cab:			
	8704.31.61	Not more than five years old	12%		
		Other vehicles with separate bodies for cabin and cargo area and cargo carrying capacity of 800 kg or more,			
	8704.31.62	More than five years old	12% or Rs. 109,000/= per unit		
	8704.31.71	Other vehicles of g.v.w. less than 1,500 kg, not more than five years old	17%		
	8704.31.72	Other vehicles of g.v.w. less than 1,500 kg, more than five years old	17% or Rs. 146,000/= per unit		
	8704.31.91	Other, not more than five years old	22%		
	8704.31.92	Other, more than five years old	22% or Rs. 182,000/= per unit		
	8704.32	g.v.w. exceeding 5 tonnes :			
	8704.32.20	Tankers and bowsers with stainless steel tanks for transport of milk, more than five years old	Rs. 109,000/= per unit		
	8704.32.40	Other, more than five years old	Rs. 109,000/= per unit		
	8704.90	Other :			
	8704.90.30	Other electric, not more than five years old	12%		
	8704.90.40	Other electric, more than five years old	12% or Rs. 109,000/= per unit		
	8704.90.50	Other, not more than five years old	32%		
	8704.90.60	Other, more than five years old	32% or Rs. 218,500/= per unit		
<b>87.06</b>	8706	<b>Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05 :</b>			

	8706.00.50	Used chassis fitted with engines	Rs. 218,000/= per unit		
<b>87.07</b>		<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>			
	8707.10	For the vehicles of heading 87.03	Rs. 291,000/= per unit		
	8707.90	Other :			
	8707.90.10	Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments	Rs. 291,000/= per unit		
<b>87.08</b>		<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>			
		Other parts and accessories of bodies (including cabs) :			
	8708.29	Other :			
	8708.29.10	"Cut-portions" of bodies and cabs	Rs. 73,000/= per cut portion		
		Other parts and accessories :			
	8708.99	Other :			
	8708.99.40	"Cut-portions" of motor vehicles	Rs. 73,000/= per cut portion		
<b>87.11</b>		<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>			
	8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc :			
	8711.10.10	Not more than three years old	24%		
	8711.10.20	More than three years old	24%		
	8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :			

	8711.20.10	Exceeding 50 cc but not exceeding 200 cc, not more than three years old	24%		
	8711.20.20	Exceeding 50 cc but not exceeding 200 cc, more than three years old	24%		
	8711.20.30	Other, not more than three years old	24%		
	8711.20.40	Other, more than three years old	24%		
	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :			
	8711.30.10	Exceeding 250 cc but not exceeding 350 cc not more than three years old	24%		
	8711.30.90	Other	24%		
	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	24%		
	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	24%		
	8711.90	Other :			
	8711.90.10	Electrically operated motor bicycles	24%		
	8711.90.90	Other	24%		