

Excise Gazette-2008 Budget

SCHEDULE

H.S. Hdg. I	H.S. Code II		Description III	Excise Duty IV	Conces. Rate V	Conces. Rate VI	Conces. Rate VII
	2106.90.10	----	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 :				
	2201.10.09	----	Other	Rs. 6/= per l			
22.02			Waters, including mineral waters and aerated waters,				
	2202.10	-	Waters, including mineral waters and aerated waters,	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 :				
	2402.20.02	----	Cigarettes, each not exceeding 60 mm in length	Rs. 2,215/= per 1000 cigarettes			
	2402.20.03	----	Cigarettes, each exceeding 60 mm but not exceeding 67 mm	Rs. 3,712/= per 1000 cigarettes			
	2402.20.04	----	Cigarettes, each exceeding 67 mm but not exceeding 72 mm	Rs. 7,219/= per 1000 cigarettes			
	2402.20.05	----	Cigarettes, each exceeding 72 mm but not exceeding 84 mm	Rs. 8,314/= per 1000 cigarettes			
	2402.20.09	----	Cigarettes, each exceeding 84 mm in length	Rs. 8,868/= per 1000 cigarettes			
24.03			Other manufactured tobacco and manufactured tobacco				
	2403.10	-	Smoking tobacco, whether or not containing tobacco				
	2403.10.01	----	Pipe tobacco	Rs. 400/= per kg			
		-	Other :				
	2403.91	--	"Homogenised" or 'reconstituted" tobacco :				
	2403.91.01	----	Pipe tobacco	Rs.400/= per kg			
	2403.99	--	Other :				
	2403.99.01	----	Pipe tobacco	Rs. 400/= per kg			
27.1			Petroleum oils and oils obtained from bituminous				

		-	Petroleum oils and oils obtained from bituminous minerals				
	2710.11	--	Light oils and preparations :				
	2710.11.02	----	Petrol	Rs. 20/= per l			
	2710.19	--	Other :				
	2710.19.04	----	Gas oil / Diesel	Rs. 2.50 per l			
32.08			Paints and varnishes (including enamels and lacquers)				
	3208.10	-	Based on polyesters :				
	3208.10.01	----	Paints (including enamels)	5%	Exempt	2.50%	
	3208.10.09	----	Other	5%	Exempt	2.50%	
	3208.20	-	Based on acrylic or vinyl polymers :				
	3208.20.01	----	Paints (including enamels)	5%	Exempt	2.50%	
	3208.20.09	----	Other	5%	Exempt	2.50%	
	3208.90	-	Other :				
	3208.90.02	----	Paints (including enamels)	5%	Exempt	2.50%	
	3208.90.09	----	Other	5%	Exempt	2.50%	
32.09			Paints and varnishes (including enamels and lacquers)				
	3209.10	-	Based on acrylic or vinyl polymers :				
	3209.10.01	----	Paints (including enamels)	5%	Exempt	2.50%	
	3209.10.09	----	Other	5%	Exempt	2.50%	
	3209.90	-	Other :				
	3209.90.01	----	Paints (including enamels)	5%	Exempt	2.50%	
	3209.90.09	----	Other	5%	Exempt	2.50%	
32.1	3210.00		Other paints and varnishes (including enamels, lacquers)				
	3210.00.01	----	Prepared water pigments of a kind used for finishing leather	5%	Exempt	2.50%	
	3210.00.02	----	Paints (including enamels)	5%	Exempt	2.50%	
	3210.00.09	----	Other	5%	Exempt	2.50%	
39.23			Articles for the conveyance or packing of goods, of				
		-	Sacks and bags (including cones) :				
	3923.21	-	Of polymers of ethylene :				
	3923.21.01	----	Made of sheeting with thickness of 40 microns and below	5%			
	3923.29	--	Of other plastics :				

	3923.29.01	----	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				
	8408.20.08	----	Other, not exceeding five years of age	100%			
	8408.20.09	----	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:				
	8415.20.01	----	Used/ reconditioned	15%			
	8415.20.09	----	Other	15%			
84.18			Refrigerators, freezers and other refrigerating or freezing				
	8418.10	-	Combined refrigerator-freezers, fitted with separate external				
	8418.10.01	----	Used/ reconditioned	15%			
	8418.10.09	----	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	15%			
	8418.21.24	----	Of a capacity exceeding 120 liters and not exceeding 140	15%			
	8418.21.25	----	Of a capacity exceeding 140 liters and not exceeding 160	15%			
	8418.21.26	----	Of a capacity exceeding 160 liters and not exceeding 180	15%			
	8418.21.27	----	Of a capacity exceeding 180 liters and not exceeding 200	15%			
	8418.21.28	----	Of a capacity exceeding 200 liters and not exceeding 230	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	15%			
8418.21.33	----	Of a capacity exceeding 160 liters and not exceeding 180	15%			
8418.21.34	----	Of a capacity exceeding 180 liters and not exceeding 200	15%			
8418.21.35	----	Of a capacity exceeding 200 liters and not exceeding 230	15%			
8418.21.39	----	Other	15%			
8418.29	--	Other :				
8418.29.01	----	Used/ reconditioned absorption-type, electrical	15%			
8418.29.02	----	Other absorption-type, electrical	15%			
8418.29.03	----	Other used/ reconditioned	15%			
8418.29.09	----	Other	15%			
8418.30	-	Freezers of the chest type, not exceeding 800 l capacity :				
8418.30.01	----	Not exceeding 566 l used/ reconditioned	15%			
8418.30.02	----	Other, not exceeding 566 l	15%			
8418.40	-	Freezers of the upright type, not exceeding 900 l capacity :				
8418.40.01	----	Not exceeding 566 l used/reconditioned	15%			
8418.40.02	----	Other, not exceeding 566 l	15%			
	-	Parts :				
8418.91	--	Furniture designed to receive refrigerating or freezing				
8418.91.01	----	Cabinets for refrigerators	15%			
8418.91.02	----	Other cabinets	15%			
84.22		Dish washing machines; machinery for cleaning or drying				
	-	Dish washing machines :				
8422.11	--	Of the household type	15%			
84.5		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	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	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	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	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-			
	8509.40	-	Food grinders and mixers; fruit or vegetable juice extractors	15%		
	8509.80	-	Other appliances :			
	8509.80.01	----	Floor polishers and kitchen waste disposers	15%		
	8509.80.09	----	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			
			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			
		-	Telephone sets, including telephones for cellular networks or			
	8517.12	--	Telephones for cellular networks or for other wireless			
	8517.12.09	----	Other	15%		
		-	Other apparatus for transmission or reception of voice,			
	8517.61	--	Base stations :			
	8517.61.01	----	Transmission apparatus incorporating reception apparatus	15%		
	8517.62	--	Machines for the reception, conversion and transmission or			
	8517.62.01	----	Transmission apparatus incorporating reception apparatus	15%		
85.21			Video recording or reproducing apparatus, whether or			
	8521.10	-	Magnetic tape-type	15%		
	8521.90	-	Other	15%		
85.25			Transmission apparatus for radio-broadcasting or			
	8525.60	-	Transmission apparatus incorporating reception apparatus	15%		
	8525.80	-	Television cameras, digital cameras and video camera			
	8525.80.01	----	Television cameras	15%		
	8525.80.09	----	Digital cameras and video camera recorders	15%		
85.27			Reception apparatus for radio-broadcasting, whether or			

		-	Radio -broadcast receivers capable of operating without an			
	8527.12	--	Pocket-size radio cassette-players :			
	8527.12.01	----	Completely knocked-down	15%		
	8527.12.09	----	Other	15%		
	8527.13	--	Other apparatus combined with sound recording or			
	8527.13.01	----	Completely knocked-down	15%		
	8527.13.09	----	Other	15%		
	8527.19	--	Other :			
	8527.19.01	----	Completely knocked-down	15%		
	8527.19.09	----	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 :			
	8528.49.01	----	Used / reconditioned	15%		
	8528.49.09	----	Other	15%		
		-	Other monitors :			
	8528.59	--	Other :			
	8528.59.01	----	Used / reconditioned	15%		
	8528.59.09	----	Other	15%		
		-	Projectors :			
	8528.69	--	Other	15%		
		-	Reception apparatus for television, whether or not			
	8528.71	--	Not designed to incorporate a video display or screen :			
	8528.71.01	----	Used / reconditioned	15%		
	8528.71.02	----	Other, colour	15%		
	8528.71.09	----	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 :				
	8528.73.01	----	Used / reconditioned and completely knocked-down with or	15%			
	8528.73.02	----	Other, completely knocked-down with or without cathode ray	15%			
	8528.73.03	----	Other, used / reconditioned	15%			
	8528.73.09	----	Other	15%			
85.29			Parts suitable for use solely or principally with the				
	8529.10	-	Aerials and aerial reflectors of all kinds; parts suitable or use				
	8529.10.01	----	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				
	8702.10.01	----	Motor vehicles for the transport of less than 13 persons	120%			
	8702.10.02	----	Motor vehicles for the transport of less than 13 persons	120% or Rs. 525,000/= per unit			
	8702.10.03	----	Motor vehicles for the transport of 13 or more persons	64%			
	8702.10.04	----	Motor vehicles for the transport of 13 or more persons	64% or Rs. 312,000/= per unit			
	8702.10.06	----	Other, more than five years old	Rs. 156,000/= per unit			
	8702.90	-	Other :				
	8702.90.01	----	Motor vehicles for the transport of less than 13 persons	64%			
	8702.90.02	----	Motor vehicles for the transport of less than 13 persons	64% or Rs. 312,000/= per unit			
	8702.90.03	----	Motor vehicles for the transport of 13 or more persons	34%			
	8702.90.04	----	Motor vehicles for the transport of 13 or more persons	34% or Rs. 208,000/= per unit			
	8702.90.06	----	Other, more than five years old	Rs. 156,000/= per unit			
87.03			Motor cars and other motor vehicles principally designed				

	8703.10	-	Vehicles specially designed for travelling on snow; golf cars			
	8703.10.01	----	Not more than three and half years old	34%		
	8703.10.02	----	More than three and half years old	34% or Rs. 208,000/= per unit		
		-	Other vehicles, with spark-ignition internal combustion			
	8703.21	--	Of cylinder capacity not exceeding 1,000 cc :			
	8703.21.03	----	Auto-trishaws not more than three and half years old	4%		
	8703.21.04	----	Auto-trishaws more than three and half years old	4%		
	8703.21.05	----	Motor cars including station wagons and racing cars, not	34%	exempt	
	8703.21.06	----	Motor cars including station wagons and racing cars, more	34% or Rs. 208,000/= per unit		
	8703.21.07	----	Other, not more than three and half years old	34%	exempt	
	8703.21.08	----	Other, more than three and half years old	34% or Rs. 208,000/= per unit		
	8703.22	--	Of a cylinder capacity exceeding 1,000 cc but not exceeding			
	8703.22.03	----	Motor cars including station wagons and racing cars, not	44%	exempt	
	8703.22.04	----	Motor cars including station wagons and racing cars, more	44% or Rs. 260,000/= per unit		
	8703.22.05	----	Other, not more than three and half years old	44%	exempt	
	8703.22.06	----	Other, more than three and half years old	44% or Rs. 260,000/= per unit		
	8703.23	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding			
	8703.23.03	----	Motor cars including station wagons and racing cars of a			
	8703.23.03.10	-----	Of a cylinder capacity not exceeding 1,600 cc	44%	exempt	
	8703.23.03.90	-----	Other	64%	7.50%	
	8703.23.04	----	Motor cars including station wagons and racing cars of a	64% or Rs. 312,000/= per unit		
	8703.23.05	----	Motor cars including station wagons and racing cars of a	64%		
	8703.23.06	----	Motor cars including station wagons and racing cars of a	64% or Rs. 312,000/= per unit		
	8703.23.07	----	Other of a cylinder capacity not exceeding 2,000 cc, not more than three and half years old	64%	7.50%	
	8703.23.08	----	Other of a cylinder capacity not exceeding 2,000 cc, more	64% or Rs. 312,000/= per unit		
	8703.23.09	----	Other of a cylinder capacity exceeding 2,000 cc, not more	64%		
	8703.23.10	----	Other of a cylinder capacity exceeding 2,000 cc, more than	64% or Rs. 312,000/= per unit		
	8703.24	--	Of a cylinder capacity exceeding 3,000 cc :			
	8703.24.03	----	Motor cars including station wagons and racing cars, not	64%		
	8703.24.04	----	Motor cars including station wagons and racing cars, more	64% or Rs. 312,000/= per unit		
	8703.24.05	----	Other, not more than three and half years old	64%		
	8703.24.06	----	Other, more than three and half years old	64% or Rs. 312,000/= per unit		
		-	Other vehicles, with compression-ignition internal			
	8703.31	--	Of a cylinder capacity not exceeding 1,500 cc :			
	8703.31.03	----	Auto-trishaws not more than three and half years old	14%		
	8703.31.04	----	Auto-trishaws more than three and half years old	14%		
	8703.31.05	----	Motor cars including station wagons and racing cars, not			

		more than three and half years old	100%	10%		
8703.31.06	----	Motor cars including station wagons and racing cars, more	100% or Rs. 472,500/= per unit			
8703.31.07	----	Other, not more than three and half years old	100%	10%		
8703.31.08	----	Other, more than three and half years old	100% or Rs. 472,500/= per unit			
8703.32	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding				
8703.32.03	----	Motor cars including station wagons and racing cars of a				
8703.32.03.10	-----	Of a cylinder capacity not exceeding 1,600 cc	100%	10%		
8703.32.03.90	-----	Other	120%	25%		
8703.32.04	----	Motor cars including station wagons and racing cars of a	120% or Rs. 525,000/= per unit			
8703.32.05	----	Motor cars including station wagons and racing cars of a	120%	25%		
8703.32.06	----	Motor cars including station wagons and racing cars of a	120% or Rs. 525,000/= per unit			
8703.32.07	----	Other of a cylinder capacity not exceeding 2,000 cc, not more	120%	25%		
8703.32.08	----	Other of a cylinder capacity not exceeding 2,000 cc, more	120% or Rs. 525,000/= per unit			
8703.32.09	----	Other, not more than three and half years old	120%	25%		
8703.32.10	----	Other, more than three and half years old	120% or Rs. 525,000/= per unit			
8703.33	--	Of a cylinder capacity exceeding 2,500 cc :				
8703.33.03	----	Motor cars including station wagons and racing cars, not	120%	25%		
8703.33.04	----	Motor cars including station wagons and racing cars, more	120% or Rs. 525,000/= per unit			
8703.33.05	----	Other, not more than three and half years old	120%	25%		
8703.33.06	----	Other, more than three and half years old	120% or Rs. 525,000/= per unit			
8703.90	-	Other :				
8703.90.01	----	Electric auto-trishaws not more than three and half years old	4%			
8703.90.02	----	Electric auto-trishaws more than three and half years old	4%			
8703.90.03	----	Other electric, not more than three and half years old	23%			
8703.90.04	----	Other electric, more than three and half years old	23% or Rs. 156,000/= per unit			
8703.90.05	----	Other, not more than three and half years old	64%			
8703.90.06	----	Other, more than three and half years old	64% or 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 :				
8704.21.04	----	Chassis fitted with engines and cabs for vehicles of heading	Rs. 156,000/= per unit			
8704.21.08	----	Vehicles with separate bodies for cabin and cargo area and	Rs. 156,000/= per unit			
8704.21.10	----	Vehicles with separate bodies for cabin and cargo area and	Rs. 156,000/= per unit			
8704.21.11	----	Other vehicles with separate bodies for cabin and cargo area	23%			
8704.21.12	----	Other vehicles with separate bodies for cabin and cargo area	23% or Rs. 156,000/= per unit			
8704.21.13	----	Other vehicles of g.v.w. less than 1,500 kg, not more than	44%			
8704.21.14	----	Other vehicles of g.v.w. less than 1,500 kg, more than five	44% or Rs. 260,000/= per unit			

	8704.21.15	----	Other, not more than five years old	88%	10%		
	8704.21.16	----	Other, more than five years old	88% or Rs. 416,000/= per unit			
	8704.22	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :				
	8704.22.02	----	More than five years old	Rs. 156,000/= per unit			
	8704.23	--	g.v.w. exceeding 20 tonnes :				
	8704.23.02	----	Tankers and bowsers with stainless steel tanks for transport	Rs. 156,000/= per unit			
	8704.23.04	----	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 :				
	8704.31.04	----	Chassis fitted with engines and cabs for vehicles of heading	Rs. 156,000/= per unit			
	8704.31.06	----	Vehicles with separate bodies for cabin and cargo area and	Rs. 156,000/= per unit			
	8704.31.08	----	Vehicles with separate bodies for cabin and cargo area and	Rs. 156,000/= per unit			
	8704.31.09	----	Other vehicles with separate bodies for cabin and cargo area	23%			
	8704.31.10	----	Other vehicles with separate bodies for cabin and cargo area	23% or Rs. 156,000/= per unit			
	8704.31.11	----	Other vehicles of g.v.w. less than 1,500 kg, not more than	34%			
	8704.31.12	----	Other vehicles of g.v.w. less than 1,500 kg, more than five	34% or Rs. 208,000/= per unit			
	8704.31.13	----	Other, not more than five years old	44%			
	8704.31.14	----	Other, more than five years old	44% or Rs. 260,000/= per unit			
	8704.32	--	g.v.w. exceeding 5 tonnes :				
	8704.32.02	----	Tankers and bowsers with stainless steel tanks for transport	Rs. 156,000/= per unit			
	8704.32.04	----	Other, more than five years old	Rs. 156,000/= per unit			
	8704.90	-	Other :				
	8704.90.03	----	Other electric, not more than five years old	23%			
	8704.90.04	----	Other electric, more than five years old	23% or Rs. 156,000/= per unit			
	8704.90.05	----	Other, not more than five years old	64%			
	8704.90.06	----	Other, more than five years old	64% or Rs. 312,000/= per unit			
87.06	8706.00		Chassis fitted with engines, for the motor vehicles of				
	8706.00.05	----	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 :				
	8707.90.01	----	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				

		-	Other parts and accessories of bodies (including cabs) :			
	8708.29	--	Other :			
	8708.29.01	----	"Cut-portions" of bodies and cabs	Rs. 104,000/= per cut portion		
		-	Other parts and accessories :			
	8708.99	--	Other :			
	8708.99.04	----	"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 :			
	9504.10.01	----	Used / reconditioned	15%		
	9504.10.09	----	Other	15%		
	9504.20	-	Articles and accessories for billiards of all kinds	15%		
	9504.30	-	Other games, operated by coins, banknotes, bank cards,			
	9504.30.01	----	Used / reconditioned	15%		
	9504.30.09	----	Other	15%		
	9504.40	-	Playing cards	15%		
	9504.90	-	Other	15%		