

H.S. Hdg. I	H.S. Code II	Description III	Rate of Cess IV
02.01		Meat of bovine	
	0201.10	Carcasses and half-	20% or Rs. 100/= per kg
	0201.20	Other cuts with bone in	20% or Rs. 100/= per kg
	0201.30	Boneless	20% or Rs. 100/= per kg
02.02		Meat of bovine animals, frozen.	
	202.10	Carcasses and half-	20% or Rs. 100/= per kg
	202.20	Other cuts with bone in	20% or Rs. 100/= per kg
	202.30	Boneless	20% or Rs. 100/= per kg
02.03		Meat of swine, fresh, chilled or frozen.	
		Fresh or chilled :	
	203.11	Carcasses and half-	20% or Rs. 100/= per kg
	203.12	Hams, shoulders and	20% or Rs. 100/= per kg
	203.19	Other	20% or Rs. 100/= per kg
		Frozen :	
	203.21	Carcasses and half-	20% or Rs. 100/= per kg
	203.22	Hams, shoulders and	20% or Rs. 100/= per kg
	203.29	Other	20% or Rs. 100/= per kg
02.04		Meat of sheep or goats, fresh, chilled or frozen.	
	204.10	Carcasses and half-	20% or Rs. 100/= per kg
		Other meat of sheep, fresh or chilled :	
	204.21	Carcasses and half-	20% or Rs. 100/= per kg
	204.22	Other cuts with bone in	20% or Rs. 100/= per kg
	204.23	Boneless	20% or Rs. 100/= per kg
	204.30	Carcasses and half-	20% or Rs. 100/= per kg
		Other meat of sheep,	
	204.41	Carcasses and half-	20% or Rs. 100/= per kg
	204.42	Other cuts with bone in	20% or Rs. 100/= per kg
	204.43	Boneless	20% or Rs. 100/= per kg
	204.50	Meat of goats	20% or Rs. 100/= per kg
02.05	2050.00	Meat of horses, asses,	20% or Rs. 100/= per kg
02.06		Edible offal of bovine animals, swine, sheep,	

	0206.10	Of bovine animals, fresh	20% or Rs. 100/= per kg
		Of bovine animals,	
	0206.21	Tongues	20% or Rs. 100/= per kg
	0206.22	Livers	20% or Rs. 100/= per kg
	0206.29	Other	20% or Rs. 100/= per kg
	0206.30	Of swine, fresh or	20% or Rs. 100/= per kg
		Of swine, frozen :	
	0206.41	Livers	20% or Rs. 100/= per kg
	0206.49	Other	20% or Rs. 100/= per kg
	0206.80	Other, fesh or chilled	20% or Rs. 100/= per kg
	0206.90	Other, frozen	20% or Rs. 100/= per kg
02.07		Meat and edible offal,	
		Of fowls of the species	
	0207.11	Not cut in pieces, fresh	20% or Rs. 100/= per kg
	0207.12	Not cut in pieces, frozen	20% or Rs. 100/= per kg
	0207.13	Cuts and offal, fresh or	20% or Rs. 100/= per kg
	0207.14	Cuts and offal, frozen	20% or Rs. 100/= per kg
		Of turkeys :	
	0207.24	Not cut in pieces, fresh	20% or Rs. 100/= per kg
	0207.25	Not cut in pieces, frozen	20% or Rs. 100/= per kg
	0207.26	Cuts and offal, fresh or	20% or Rs. 100/= per kg
	0207.27	Cuts and offal, frozen	20% or Rs. 100/= per kg
		Of ducks, geese or	
	0207.32	Not cut in pieces, fresh	20% or Rs. 100/= per kg
	0207.33	Not cut in pieces, frozen	20% or Rs. 100/= per kg
	0207.34	Fatty livers, fresh or	20% or Rs. 100/= per kg
	0207.35	Other, fresh or chilled	20% or Rs. 100/= per kg
	0207.36	Other, frozen	20% or Rs. 100/= per kg
02.08		Other meat and edible	
	0208.10	Of rabbits or hares	20% or Rs. 100/= per kg
	0208.30	Of primates	20% or Rs. 100/= per kg
	0208.40	Of whales, dolphins and porpoises (mammals of	20% or Rs. 100/= per kg
	0208.50	Of reptiles (including	20% or Rs. 100/= per kg
	0208.90	Other :	
	0208.90.01	Frogs' legs	20% or Rs. 100/= per kg
	0208.90.09	Other	20% or Rs. 100/= per kg
02.09	0209.00	Pig fat, free of lean meat, and poultry fat,	20% or Rs. 100/= per kg

02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	
		Meat of swine :	
	0210.11	Hams, shoulders and	20% or Rs. 100/= per kg
	0210.12	Bellies (streaky) and	20% or Rs. 100/= per kg
	0210.19	Other	20% or Rs. 100/= per kg
	0210.20	Meat of bovine animals	20% or Rs. 100/= per kg
		Other, including edible	
	0210.91	Of primates	20% or Rs. 100/= per kg
	0210.92	Of whales, dolphins and porpoises (mammals of	20% or Rs. 100/= per kg
	0210.93	Of reptiles (including	20% or Rs. 100/= per kg
	0210.99	Other	20% or Rs. 100/= per kg
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in	
		Frozen :	
	0306.13	Shrimps and prawns	20% or Rs. 50/= per kg
		Not frozen :	
	0306.23	Shrimps and prawns :	
	0306.23.01	Dried prawns	20% or Rs. 50/= per kg
	0306.23.02	Live, fresh or chilled	20% or Rs. 50/= per kg
	0306.23.09	Other	20% or Rs. 50/= per kg
04.03		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or	
	0403.10	Yogurt	20% or Rs. 25/= per kg
	0403.90	Other	20% or Rs. 25/= per kg

04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	
	0404.10	Whey, and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	20% or Rs. 25/= per kg
	0404.90	Other	20% or Rs. 25/= per kg
04.05		Butter and other fats and oils derived from milk ; dairy spreads.	
	0405.10	Butter	20% or Rs. 25/= per kg
	0405.20	Dairy spreads	20% or Rs. 25/= per kg
	0405.90	Other	20% or Rs. 25/= per kg
04.06		Cheese and curd.	
	0406.10	Fresh (unripened or	20% or Rs. 25/= per kg
	0406.20	Grated or powdered	20% or Rs. 25/= per kg
	0406.30	Processed cheese, not	20% or Rs. 25/= per kg
	0406.40	Blue-veined cheese and	20% or Rs. 25/= per kg
	0406.90	Other cheese	20% or Rs. 25/= per kg
04.08		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	
		Egg yolks :	
	0408.11	Dried	20% or Rs. 25/= per kg
	0408.19	Other	20% or Rs. 25/= per kg
		Other :	
	0408.91	Dried	20% or Rs. 25/= per kg

	0408.99	Other	20% or Rs. 25/= per kg
04.09	0409.00	Natural honey.	20% or Rs. 25/= per kg
06.03		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
		Fresh :	
	0603.11	Roses	20% or Rs. 25/= per kg
	0603.12	Carnations	20% or Rs. 25/= per kg
	0603.13	Orchids	20% or Rs. 25/= per kg
	0603.14	Chrysanthemums	20% or Rs. 25/= per kg
	0603.19	Other :	
	0603.19.01	Anthuriums	20% or Rs. 25/= per kg
	0603.19.09	Other	20% or Rs. 25/= per kg
	0603.90	Other	20% or Rs. 25/= per kg
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	
		Coconuts :	
	0801.11	Desiccated :	
	0801.11.01	Edible 'Copra'	20% or Rs. 20/= per kg
	0801.11.09	Other	20% or Rs. 20/= per kg
	0801.19	Other :	
	0801.19.01	Husked or partially	20% or Rs. 20/= per kg
	0801.19.02	Seed coconut	20% or Rs. 20/= per kg
	0801.19.03	Other, with husk	20% or Rs. 20/= per kg
	0801.19.09	Other	20% or Rs. 20/= per kg
		Brazil nuts :	
	0801.21	In shell :	
	0801.21.01	Fresh	20% or Rs. 20/= per kg
	0801.21.09	Other	20% or Rs. 20/= per kg
	0801.22	Shelled	20% or Rs. 20/= per kg
		Cashew nuts :	
	0801.31	In shell :	
	0801.31.01	Fresh	20% or Rs. 20/= per kg
	0801.31.09	Other	20% or Rs. 20/= per kg
	0801.32	Shelled	20% or Rs. 20/= per kg
08.02		Other nuts, fresh or	

		Almonds :	
	0802.11	In shell :	
	0802.11.01	Fresh	20% or Rs. 20/= per kg
	0802.11.09	Other	20% or Rs. 20/= per kg
	0802.12	Shelled	20% or Rs. 20/= per kg
		Hazelnuts or filberts	
	0802.21	In shell :	
	0802.21.01	Fresh	20% or Rs. 20/= per kg
	0802.21.09	Other	20% or Rs. 20/= per kg
	0802.22	Shelled	20% or Rs. 20/= per kg
		Walnuts :	
	0802.31	In shell :	
	0802.31.01	Fresh	20% or Rs. 20/= per kg
	0802.31.09	Other	20% or Rs. 20/= per kg
	0802.32	Shelled	20% or Rs. 20/= per kg
	0802.40	Chestnuts (<i>Castanea</i>	
	0802.40.01	Fresh (not shelled or	20% or Rs. 20/= per kg
	0802.40.09	Other	20% or Rs. 20/= per kg
	0802.50	Pistachios :	
	0802.50.01	Fresh (not shelled or	20% or Rs. 20/= per kg
	0802.50.09	Other	20% or Rs. 20/= per kg
	0802.60	Macadamia nuts	20% or Rs. 20/= per kg
	0802.90	Other :	
	0802.90.01	Arecanuts, fresh (not	20% or Rs. 20/= per kg
	0802.90.02	Other arecanuts	20% or Rs. 20/= per kg
	0802.90.03	Other, fresh (not shelled	20% or Rs. 20/= per kg
	0802.90.09	Other	20% or Rs. 20/= per kg
08.03	08030.00	Bananas, including	
	0803.00.01	Fresh	20% or Rs. 20/= per kg
	0803.00.09	Other	20% or Rs. 20/= per kg
08.04		Dates, figs, pinapples, avocados, guavas, manoges and mangosteens, fresh or dried.	
	0804.10	Dates :	
	0804.10.01	Fresh	20% or Rs. 15/= per kg
	0804.10.09	Dried	20% or Rs. 15/= per kg
	0804.20	Figs :	
	0804.20.01	Fresh	20% or Rs. 20/= per kg
	0804.20.09	Dried	20% or Rs. 20/= per kg
	0804.30	Pineapples :	
	0804.30.01	Fresh	20% or Rs. 20/= per kg

	0804.30.09	Dried	20% or Rs. 20/= per kg
	0804.40	Avacados :	
	0804.40.01	Fresh	20% or Rs. 20/= per kg
	0804.40.09	Dried	20% or Rs. 20/= per kg
	0804.50	Guavas, mangoes and	
	0804.50.01	Guavas. fresh	20% or Rs. 20/= per kg
	0804.50.02	Guavas, dried	20% or Rs. 20/= per kg
	0804.50.03	Mangoes, fresh	20% or Rs. 20/= per kg
	0804.50.04	Mangoes, dried	20% or Rs. 20/= per kg
	0804.50.05	Mangosteens. fresh	20% or Rs. 20/= per kg
	0804.50.06	Mangosteens, dried	20% or Rs. 20/= per kg
08.05		Citrus fruit, fresh or	
	0805.10	Oranges :	
	0805.10.01	Fresh	20% or Rs. 20/= per kg
	0805.10.09	Dried	20% or Rs. 20/= per kg
	0805.20	Mandarins (including	
	0805.20.01	Fresh	20% or Rs. 20/= per kg
	0805.20.09	Dried	20% or Rs. 20/= per kg
	0805.40	Grapefruit, including	
	0805.40.01	Fresh	20% or Rs. 20/= per kg
	0805.40.09	Dried	20% or Rs. 20/= per kg
	0805.50	Lemons (<i>Citrus limon</i> ,	
	0805.50.01	Fresh	20% or Rs. 20/= per kg
	0805.50.09	Dried	20% or Rs. 20/= per kg
	0805.90	Other :	
	0805.90.01	Fresh	20% or Rs. 20/= per kg
	0805.90.09	Dried	20% or Rs. 20/= per kg
08.06		Grapes, fresh or dried.	
	0806.10	Fresh	20% or Rs. 20/= per kg
	0806.20	Dried	20% or Rs. 20/= per kg
08.07		Melons (including	
		Melons (including	
	0807.11	Watermelons	20% or Rs. 20/= per kg
	0807.19	Other	20% or Rs. 20/= per kg
	0807.20	Papaws (papayas)	20% or Rs. 20/= per kg
08.08		Apples, pears and	

	0808.10	Apples	15%
	0808.20	Pears and quinces	20% or Rs. 20/= per kg
08.09		Apricots, cherries,	
	0809.10	Apricots	20% or Rs. 20/= per kg
	0809.20	Cherries	20% or Rs. 20/= per kg
	0809.30	Peaches, including	20% or Rs. 20/= per kg
	0809.40	Plums and sloes	20% or Rs. 20/= per kg
08.10		Other fruit, fresh.	
	0810.10	Strawberries	20% or Rs. 20/= per kg
	0810.20	Raspberries,	20% or Rs. 20/= per kg
	0810.40	Cranberries, bilberries	20% or Rs. 20/= per kg
	0810.50	Kiwifruit	20% or Rs. 20/= per kg
	0810.60	Durians	20% or Rs. 20/= per kg
	0810.90	Other :	
	0810.90.01	Cocoa nuts, raw	20% or Rs. 20/= per kg
	0810.90.02	Black, white or red	20% or Rs. 20/= per kg
	0810.90.09	Other	20% or Rs. 20/= per kg
08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	
	0811.10	Strawberries	20% or Rs. 20/= per kg
	0811.20	Raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries	20% or Rs. 20/= per kg
	0811.90	Other	20% or Rs. 20/= per kg
08.12		Fruit and nuts, provisionally preserved (for example, by carbon dioxide gas in	
	0812.10	Cherries	20% or Rs. 20/= per kg
	0812.90	Other	20% or Rs. 20/= per kg

08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	
	0813.10	Apricots	20% or Rs. 20/= per kg
	0813.20	Prunes	20% or Rs. 20/= per kg
	0813.30	Apples	20% or Rs. 20/= per kg
	0813.40	Other fruit :	
	0813.40.01	Tamarind	20% or Rs. 20/= per kg
	0813.40.09	Other	20% or Rs. 20/= per kg
	0813.50	Mixtures of nuts or dried fruits of this Chapter	20% or Rs. 20/= per kg
08.14	0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	20% or Rs. 20/= per kg
10.05		Maize (corn).	
	1005.90	Other	20%
14.04		Vegetable products not elsewhere specified	
	1404.90	Other :	
	1404.90.01	Beedi leaves	10%
15.07		Soya-bean oil and its fractions, whether or not refined, but not	
	1507.10	Crude oil, whether or not deacidified	Rs. 6/= per kg
	1507.90	Other	Rs. 6/= per kg
15.08		Ground-nut oil and its fractions, whether or not refined, but not	
	1508.10	Crude oil	Rs. 6/= per kg
	1508.90	Other	Rs. 6/= per kg

15.09		Olive oil and its	
	1509.10	Virgin	Rs. 6/= per kg
	1509.90	Other	Rs. 6/= per kg
15.10	1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	Rs. 6/= per kg
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.	
	1511.10	Crude oil	Rs. 6/= per kg
	1511.90	Other :	
	1511.90.01	Serial fractions at room	Rs. 6/= per kg
	1511.90.02	Palm oil imported in	Rs. 6/= per kg
	1511.90.09	Other	Rs. 6/= per kg
15.12		Sunflower seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	
		Sunflower-seed or	
	1512.11	Crude oil	Rs. 6/= per kg
	1512.19	Other	Rs. 6/= per kg
		Cotton-seed oil and its	
	1512.21	Crude oil, whether or	Rs. 6/= per kg
	1512.29	Other	Rs. 6/= per kg
15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	

		Cococnut (copra) oil and fractions :	
	1513.11	Crude oil :	
		In bulk :	
	1513.11.11	Virgin coconut oil	Rs. 6/= per kg
	1513.11.19	Other	Rs. 6/= per kg
		Other :	
	1513.11.21	Virgin coconut oil	Rs. 6/= per kg
	1513.11.29	Other	Rs. 6/= per kg
	1513.19	Other :	
	1513.19.01	In bulk	Rs. 6/= per kg
	1513.19.09	Other	Rs. 6/= per kg
		Palm kemel or babassu oil and its fractions :	
	1513.21	Crude oil	Rs. 6/= per kg
	1513.29	Other	Rs. 6/= per kg
15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	
		Low erucic acid rape or colza oil and its fractions :	
	1514.11	Crude oil	Rs. 6/= per kg
	1514.19	Other	Rs. 6/= per kg
		Other :	
	1514.91	Crude oil	Rs. 6/= per kg
	1514.99	Other	Rs. 6/= per kg
15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
		Linseed oil and its fractions :	
	1515.11	Crude oil	Rs. 6/= per kg
	1515.19	Other	Rs. 6/= per kg
		Maize (corn) oil and its fractions :	
	1515.21	Crude oil	Rs. 6/= per kg
	1515.29	Other	Rs. 6/= per kg
	1515.30	Castor oil and its fractions :	Rs. 6/= per kg
	1515.50	Sesame oil and its fractions :	Rs. 6/= per kg

	1515.90	Other :	
	1515.90.01	Tung oil and its fractions	Rs. 6/= per kg
	1515.90.09	Other	Rs. 6/= per kg
15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	
	1516.20	Vegetable fats and oils and their fractions	Rs. 6/= per kg
15.17		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter , other than edible fats or oils or their fractions of heading 15.16.	
	1517.10	Margarine, excluding liquid margarine	Rs. 6/= per kg
	1517.90	Other	Rs. 6/= per kg
16.01	1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	20% or Rs. 25/= per kg
16.02		Other prepared or preserved meat, meat offal or blood.	
		Of poultry of heading 01.05 :	
	1602.32	Of fowls of the species <i>Gallus domesticus</i>	20% or Rs. 25/= per kg
	1602.50	Of bovine animals	20% or Rs. 25/= per kg
	1602.90	Other, including preparations of blood of any animal	20% or Rs. 25/= per kg
16.03	1603.00	Extracts and juices of meat, fish or	20% or Rs. 25/= per kg

17.04		Sugar confectionery (including white chocolate), not containing cocoa.	
	1704.10	Chewing gum, whether or not sugar-coated :	
	1704.10.01	In retail packaging of 1 kg or less	20% or 20% of 65% of MRP ¹ or Rs. 25/= per kg
	1704.10.09	Other	20% or Rs. 25/= per kg
	1704.90	Other :	
	1704.90.01	In retail packaging of 1 kg or less	20% or 20% of 65% of MRP ¹ or Rs. 25/= per kg
	1704.90.09	Other	20% or Rs. 25/= per kg
18.06		Chocolate and other food preparations containing cocoa.	
	1806.10	Cocoa powder, containing added sugar or other sweetening matter	20% or Rs. 20/= per kg
		Other, in blocks, slabs or bars :	
	1806.31	Filled	20% or 20% of 65% of MRP ¹ or Rs. 20/= per kg
	1806.32	Not filled	20% or 20% of 65% of MRP ¹ or Rs. 20/= per kg
	1806.90	Other	20% or Rs. 20/= per kg
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	
		Uncooked pasta, not stuffed or otherwise prepared :	
	1902.11	Containing eggs	15% or Rs. 15/= per kg
	1902.19	Other	15% or Rs. 15/= per kg
	1902.20	Stuffed pasta, whether or not cooked or otherwise prepared	15% or Rs. 15/= per kg
	1902.30	Other pasta	15% or Rs. 15/= per kg
	1902.40	Couscous	15% or Rs. 15/= per kg

19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example	
	1904.10	Prepared foods obtained by the swelling or roasting of cereal or cereal products	15% or Rs. 15/= per kg
	1904.20	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	15% or Rs. 15/= per kg
	1904.30	Bulgur wheat	15% or Rs. 15/= per kg
	1904.90	Other	15% or Rs. 15/= per kg
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	
	1905.10	Crispbread	20% or Rs. 20/= per kg
	1905.20	Gingerbread and the like	20% or Rs. 20/= per kg
		Sweet biscuits, waffles and wafers :	
	1905.31	Sweet biscuits :	
	1905.31.01	In retail packaging of 1 kg or less	20% or 20% of 65% of MRP ¹ or Rs. 20/= per kg
	1905.31.09	Other	20% or Rs. 20/= per kg
	1905.32	Waffles and wafers :	
	1905.32.01	In retail packaging of 1 kg or less	20% or 20% of 65% of MRP ¹ or Rs. 20/= per kg
	1905.32.09	Other	20% or Rs. 20/= per kg
	1905.40	Rusks, toasted bread and similar toasted products :	
	1905.40.01	In retail packaging of 1 kg or less	20% or 20% of 65% of MRP ¹ or Rs. 20/= per kg
	1905.40.09	Other	20% or Rs. 20/= per kg
	1905.90	Other :	

	1905.90.01	Bread	20% or Rs. 20/= per kg
	1905.90.02	Other, in retail packaging of 1 kg or less	20% or 20% of 65% of MRP ¹ or Rs. 20/= per kg
	1905.90.09	Other	20% or Rs. 20/= per kg
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	
	2001.10	Cucumbers and gherkins	
	2001.10.01	Cucumbers	20% or Rs. 20/= per kg
	2001.10.02	Gherkins	20% or Rs. 20/= per kg
	2001.90	Other	20% or Rs. 20/= per kg
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	
	2003.10	Mushrooms of the genus <i>Agaricus</i>	20% or Rs. 20/= per kg
	2003.20	Truffles	20% or Rs. 20/= per kg
	2003.90	Other	20% or Rs. 20/= per kg
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	
	2004.10	Potatoes	20% or Rs. 20/= per kg
	2004.90	Other vegetables and mixtures of vegetables	20% or Rs. 20/= per kg
20.05		Other vegetables prepared or preserved	
	2005.20	Potatoes	20% or Rs. 20/= per kg
	2005.40	Peas (<i>Pisum sativum</i>)	20% or Rs. 20/= per kg
		Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	
	2005.51	Beans, shelled	20% or Rs. 20/= per kg
	2005.59	Other	20% or Rs. 20/= per kg

	2005.60	Asparagus	20% or Rs. 20/= per kg
	2005.70	Olives	20% or Rs. 20/= per kg
	2005.80	Sweet corn (<i>Zea mays var. saccharata</i>)	20% or Rs. 20/= per kg
		Other vegetables and mixtures of vegetables :	
	2005.91	Bamboo shoots	20% or Rs. 20/= per kg
	2005.99	Other	20% or Rs. 20/= per kg
20.06	2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised) :	
	2006.00.02	Processed fruits	20% or Rs. 20/= per kg
	2006.00.09	Other	20% or Rs. 20/= per kg
20.07		Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	
		Other :	
	2007.91	Citrus fruit	20% or Rs. 20/= per kg
	2007.99	Other	20% or Rs. 20/= per kg
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	
		Nuts, ground-nuts and other seeds, whether or not mixed together :	
	2008.11	Ground-nuts	20% or Rs. 20/= per kg
	2008.19	Other, including mixtures :	
	2008.19.01	Cashew nuts	20% or Rs. 20/= per kg

	2008.19.09	Other	20% or Rs. 20/= per kg
	2008.20	Pineapples	20% or Rs. 20/= per kg
	2008.30	Citrus fruit :	
	2008.30.09	Other	20% or Rs. 20/= per kg
	2008.40	Pears	20% or Rs. 20/= per kg
	2008.50	Apricots :	
	2008.50.09	Other	20% or Rs. 20/= per kg
	2008.60	Cherries	20% or Rs. 20/= per kg
	2008.7	Peaches, including nectarines	20% or Rs. 20/= per kg
	2008.80	Strawberries	20% or Rs. 20/= per kg
		Other, including mixtures other than those of subheading 2008.19 :	
	2008.91	Palm hearts	20% or Rs. 20/= per kg
	2008.92	Mixtures	20% or Rs. 20/= per kg
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
		Orange juice :	
	2009.11	Frozen :	
	2009.11.09	Other	20% or Rs. 20/= per kg
	2009.12	Not frozen, of a Brix value not exceeding 20	20% or Rs. 20/= per kg
	2009.19	Other	20% or Rs. 20/= per kg
		Grape fruit (including pomelo) juice:	
	2009.21	Of a Brix value not exceeding 20	20% or Rs. 20/= per kg
	2009.29	Other	20% or Rs. 20/= per kg
		Juice of any other single citrus fruit :	
	2009.31	Of a Brix value not exceeding 20	20% or Rs. 20/= per kg
	2009.39	Other	20% or Rs. 20/= per kg
		Pineapple juice :	
	2009.41	Of a Brix value not exceeding 20	20% or Rs. 20/= per kg
	2009.49	Other	20% or Rs. 20/= per kg
	2009.50	Tomato juice	20% or Rs. 20/= per kg
		Grape juice (including grape must) :	
	2009.61	Of a Brix value not exceeding 30	20% or Rs. 20/= per kg
	2009.69	Other	20% or Rs. 20/= per kg
		Apple juice :	

	2009.71	Of a Brix value not exceeding 20	20% or Rs. 20/= per kg
	2009.79	Other	20% or Rs. 20/= per kg
	2009.80	Juice of any other single fruit or vegetable :	
	2009.80.01	Passion	20% or Rs. 20/= per kg
	2009.80.09	Other	20% or Rs. 20/= per kg
	2009.90	Mixtures of juices	20% or Rs. 20/= per kg
21.03		Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	
	2103.10	Soya sauce	15% or Rs. 20/= per kg
	2103.20	Tomato ketchup and other tomato sauces	15% or Rs. 20/= per kg
	2103.30	Mustard flour and meal and prepared mustard	15% or Rs. 20/= per kg
	2103.90	Other	15% or Rs. 20/= per kg
21.04		Soups and broths and preparations thereof; homogenised composite food preparations.	
	2104.10	Soups and broths and preparations thereof	15% or Rs. 20/= per kg
	2104.20	Homogenised composite food preparations	15% or Rs. 20/= per kg
21.05	2105.00	Ice cream and other edible ice, whether or not containing cocoa.	
			20% or Rs. 30/= per kg
21.06		Food preparatons not elsewhere specified or included.	
	2106.90	Other:	
	2106.90.19	Other	20% or Rs. 30/= per kg

22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	
	2201.10	Mineral waters and aerated waters :	
	2201.10.01	Mineral waters	20% or Rs. 15/= per l
	2201.10.09	Other	20% or Rs. 15/= per l
	2201.90	Other :	
	2201.90.01	Water	20% or Rs. 15/= per l
	2201.90.09	Other	20% or Rs. 15/= per l
22.02		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.	
	2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	20% or Rs. 15/= per l
	2202.90	Other	20% or Rs. 15/= per l
22.03	2203.00	Beer made from malt.	10%
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	
	2204.10	Sparkling wine	10%

		Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :	
	2204.21	In containers holding 2 l or less	10%
	2204.29	Other	10%
	2204.30	Other grape must	10%
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	
	2205.10	In containers holding 2 l or less	10%
	2205.90	Other	10%
22.06	2206.00	Other fermented beverages (for example, cider, perry mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	10%
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	
	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	10%
	2207.20	Ethyl alcohol and other spirits, denatured, of any strength :	
	2207.20.01	Spirits denatured in accordance with regulations framed under the Excise Ordinance	10%
	2207.20.09	Other	10%

22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	
	2208.20	Spirits obtained by distilling grape wine or grape marc	10%
	2208.30	Whiskies	10%
	2208.40	Rum and other spirits obtained by distilling fermented sugar-cane products :	
	2208.40.01	Rum	10%
	2208.40.09	Other	10%
	2208.50	Gin and Geneva	10%
	2208.60	Vodka	10%
	2208.70	Liqueurs and cordials	10%
	2208.90	Other :	
	2208.90.01	Coconut base arrack	10%
	2208.90.09	Other	10%
22.09	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	20% or Rs. 15/= per l
24.01		Unmanufactured tobacco; tobacco refuse.	
	2401.10	Tobacco, not stemmed/stripped	10%
	2401.20	Tobacco, partly or wholly stemmed/stripped	10%
	2401.30	Tobacco refuse	10%
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
	2402.10	Cigars, cheroots and cigarillos, containing tobacco	10%
	2402.20	Cigarettes containing tobacco :	
	2402.20.01	Beedies	10%

	2402.20.02	Cigarettes, each not exceeding 60 mm in length	10%
	2402.20.03	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	10%
	2402.20.04	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	10%
	2402.20.05	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	10%
	2402.20.09	Cigarettes, each exceeding 84 mm in length	10%
	2402.90	Other	10%
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	
	2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion :	
	2403.10.01	Pipe tobacco	10%
	2403.10.02	Beedi tobacco	10%
	2403.10.09	Other	10%
		Other :	
	2403.91	"Homogenised" or 'reconstituted" tobacco :	
	2403.91.01	Pipe tobacco	10%
	2403.91.09	Other	10%
	2403.99	Other :	
	2403.99.01	Pipe tobacco	10%
	2403.99.09	Other	10%

27.10		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.	
		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 :	
	2710.19	Other :	
	2710.19.07	Lubricating oils (Base-oils) for the preparation of lubricants	6%
30.03		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	
	3003.90	Other :	
	3003.90.01	Ayurveda / Herbal preparations	25%

30.04		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	
	3004.90	Other :	
	3004.90.01	Ayurveda / Herbal preparations	25%
33.03	3303.00	Perfumes and toilet waters.	25% or Rs. 100/= per kg
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	
	3304.10	Lip make-up preparations	30% or Rs. 60/= per kg
	3304.20	Eye make-up preparations	30% or Rs. 60/= per kg
	3304.30	Manicure or pedicure preparations	30% or Rs. 60/= per kg
		Other :	
	3304.91	Powders, whether or not	30% or Rs. 60/= per kg
	3304.99	Other:	30% or Rs. 60/= per kg
33.05		Preparations for use on the hair.	
	3305.10	Shampoos	25% or Rs. 50/= per kg
	3305.20	Preparations for permanent waving or straightening	25% or Rs. 50/= per kg
	3305.30	Hair lacquers	25% or Rs. 50/= per kg
	3305.90	Other	25% or Rs. 50/= per kg

33.06		Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.	
	3306.10	Dentifrices	25% or Rs. 50/= per kg
33.07		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.	
	3307.10	Pre-shave, shaving or after-shave preparation	25% or Rs. 50/= per kg
	3307.20	Personal deodorants and anti-perspirants	25% or Rs. 50/= per kg
	3307.30	Perfumed bath salts and other bath preparations	25% or Rs. 50/= per kg
		Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :	
	3307.41	"Agarbatti" and other odoriferous preparation which operate by burning	25% or Rs. 100/= per kg
	3307.49	Other	25% or Rs. 50/= per kg
	3307.90	Other :	
	3307.90.01	Contact lens solutions	25% or Rs. 50/= per kg
	3307.90.09	Other	25% or Rs. 50/= per kg

34.01		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated coated or covered with soap or detergent.	
		Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :	
	3401.11	For toilet use (including medicated products) :	
	3401.11.01	In retail packaging of 500 g or less	15% or 15% of 65% of MRP ¹ or Rs. 20/= per kg
	3401.11.09	Other	15% or Rs. 20/= per kg
	3401.19	Other :	
	3401.19.01	In retail packaging of 500 g or less	15% or 15% of 65% of MRP ¹ or Rs. 20/= per kg
	3401.19.09	Other	15% or Rs. 20/= per kg
	3401.20	Soap in other forms :	
	3401.20.09	Other	15% or Rs. 20/= per kg
	3401.30	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	15% or Rs. 20/= per kg

34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.	
	3405.10	Polishes, creams and similar preparations for footwear or leather	10% or Rs. 20/= per kg
	3405.20	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	10% or Rs. 20/= per kg
	3405.30	Polishes and similar preparations for coachwork, other than metal polishes	10% or Rs. 20/= per kg
	3405.40	Scouring pastes and powders and other scouring preparations :	
	3405.40.09	Other	10% or Rs. 20/= per kg
	3405.90	Other	10% or Rs. 20/= per kg
34.06	3406.00	Candles tapers and the like.	10% or Rs. 20/= per kg
39.01		Polymers of ethylene, in primary forms.	
	3901.10	Polyethylene having a specific gravity of less than 0.94	1%
	3901.20	Polyethylene having a specific gravity of 0.94 or more	1%
	3901.30	Ethylene-vinyl acetate copolymers	1%
	3901.90	Other	1%

39.02		Polymers of propylene or of other olefins, in primary forms.	
	3902.10	Polypropylene	1%
	3902.20	Polyisobutylene	1%
	3902.30	Propylene copolymers	1%
	3902.90	Other	1%
39.03		Polymers of styrene, in primary forms.	
		Polystyrene :	
	3903.11	Expansible	1%
	3903.19	Other	1%
	3903.20	Styrene-acrylonitrile (SAN) copolymers	1%
	3903.30	Acrylonitrile-butadiene-styrene(ABS) copolymers	1%
	3903.90	Other	1%
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	
	3904.10	Poly(vinyl chloride), not mixed with any other substances	1%
		Other poly (vinyl chloride) :	
	3904.21	Non-plasticised	1%
	3904.22	Plasticised	1%
	3904.30	Vinyl chloride-vinyl acetate copolymers	1%
	3904.40	Other vinyl chloride copolymers	1%
	3904.50	Vinylidene chloride polymers :	1%
		Fluro-polymers :	
	3904.61	Polytetrafluoroethylene	1%
	3904.69	Other	1%
	3904.90	Other	1%
39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	
		Poly(vinyl acetate) :	
	3905.19	Other	1%
		Vinyl acetate copolymers :	

	3905.29	Other	1%
	3905.30	Poly(vinyl alcohol), whethr or not containin unhydrolysed acetate groups	1%
		Other :	
	3905.91	Copolymers	1%
	3905.99	Other	1%
39.06		Acrylic polymers in primary forms.	
	3906.90	Other :	
	3906.90.09	Other	1%
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	
	3907.10	Polyacetals	1%
	3907.20	Other polyethers	1%
	3907.30	Epoxide resins	1%
	3907.40	Polycarbonates	1%
	3907.60	Poly(ethylene terephthalate)	1%
		Other polyesters :	
	3907.91	Unsaturated	1%
39.08		Polyamides in primary forms.	
	3908.10	Polyamide-6, -11, -12, - 6,6, -6,9, -6, 10 or -6, 12	1%
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.	
	3909.10	Urea resins; thiourea resins	1%
	3909.20	Melamine resins	1%
	3909.30	Other amino-resins	1%
	3909.40	Phenolic resins	1%
	3909.50	Polyurethanes	1%
39.1	3910.00	Silicones in primary forms.	1%

39.11		Petroleum resins, coumarone-indene resin polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.	
	3911.10	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	1%
	3911.90	Other	1%
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	
		Cellulose acetates :	
	3912.11	Non-plasticised	1%
	3912.12	Plasticised	1%
	3912.20	Cellulose nitrates (including collodions)	1%
		Cellulose ethers :	
	3912.31	Carboxymethylcellulose and its salts	1%
	3912.39	Other	1%
	3912.90	Other	1%
39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	
	3913.10	Alginic acid, its salts and esters	1%
	3913.90	Other	1%
39.14	3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	1%

39.15		Waste, parings and scrap, of plastics.	
	3915.10	Of polymers of ethylene	2%
	3915.20	Of polymers of styrene	2%
	3915.30	Of polymers of vinyl chloride	2%
	3915.90	Of other plastics	2%
39.18		Floor coverings of plastics, whether or not self-adhesive, in rolls, or in the form of tile wall or ceiling coverings of plastics, as defined in Note 9 this Chapter.	
	3918.10	Of polymers of vinyl chloride	20% or Rs. 20/= per kg
	3918.90	Of other plastics	20% or Rs. 20/= per kg
39.19		Self-adhesive plates, sheets, flm, foil, tape, strip and other shapes, of plastics, whether or not in rolls.	
	3919.90	Other :	
	3919.90.01	Solar controlled shatter proof safety window film in rolls of a width not exceeding 184 cm with or without wetting for use on glazed windows, doors or other partition with glass	2%
39.22		Baths, shower-baths, sinks, wash-baisn, bidets, lavatory pans, seats and covers, fiushing cisterns and similar sanitary ware of plastics.	
	3922.10	Baths, shower-baths, sinks and wash-basins	25% or Rs. 30/= per kg
	3922.20	Lavatory seats and covers	25% or Rs. 30/= per kg
	3922.90	Other	25% or Rs. 30/= per kg

39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	
	3924.10	Tableware and kitchenware	5%
	3924.90	Other :	
	3924.90.09	Other	25% or Rs. 30/= per kg
40.07	4007.00	Vulcanised rubber thread and cord.	5%
40.08		Plates, sheets strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	
		Of cellular rubber :	
	4008.11	Plates, sheets and strip	5%
	4008.19	Other	5%
		Of non-cellular rubber :	
	4008.21	Plates, sheets and strip	5%
	4008.29	Other	5%
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	
		Not reinforced or otherwise combined with other materials :	
	4009.11	Without fittings	5%
	4009.12	With fittings	5%
		Reinforced or otherwise combined only with metal:	
	4009.21	Without fittings	5%
	4009.22	With fittings	5%
		Reinforced or otherwise combined only with textile materials :	
	4009.31	Without fittings	5%
	4009.32	With fittings	5%
		Reinforced or otherwise combined with other materials :	

	4009.41	Without fittings	5%
	4009.42	With fittings	5%
40.10		Conveyor or transmission belts or belting, of vulcanised rubber.	
		Conveyor belts or belting :	
	4010.11	Reinforced only with metal	5%
	4010.12	Reinforced only with textile materials	5%
	4010.19	Other	5%
		Transmission belts or belting :	
	4010.31	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5%
	4010.32	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5%
	4010.33	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5%
	4010.34	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5%
	4010.35	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5%
	4010.36	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5%
	4010.39	Other	5%

40.11		New pneumatic tyres, of rubber.	
	4011.10	Of a kind used on motor cars (including station wagons and racing cars)	5%
	4011.20	Of a kind used on buses or lorries	5%
	4011.30	Of a kind used on aircraft	5%
	4011.40	Of a kind used on motorcycles	5%
	4011.50	Of a kind used on bicycles	5%
		Other, having a "herring-bone" or similar tread :	
	4011.61	Of a kind used on agricultural or forestry vehicles and machines	5%
	4011.62	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5%
	4011.63	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5%
	4011.69	Other	5%
		Other :	
	4011.92	Of a kind used on agricultural or forestry vehicles and machines	5%
	4011.93	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5%
	4011.94	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5%
	4011.99	Other :	
	4011.99.01	Of a kind used on auto trishaws	5%
	4011.99.09	Other	5%

40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	
		Retreaded tyres :	
	4012.11	Of a kind used on motor cars (including station wagons and racing cars)	5%
	4012.12	Of a kind used on buses or lorries	5%
	4012.13	Of a kind used on aircraft	5%
	4012.19	Other	5%
	4012.20	Used pneumatic tyres	5%
	4012.90	Other	5%
40.13		Inner tubes, of rubber.	
	4013.10	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	5%
	4013.20	Of a kind used on bicycles	5%
	4013.90	Other	5%
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.	
	4014.10	Sheath contraceptives	5%
	4014.90	Other	5%
40.15		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.	
		Gloves, mittens and mitts :	
	4015.11	Surgical	5%
	4015.19	Other	5%
	4015.90	Other	5%

40.16		Other articles of vulcanised rubber other than hard rubber.	
	4016.10	Of cellular rubber	5%
		Other:	
	4016.91	Floor coverings and mats	5%
	4016.92	Erasers	5%
	4016.93	Gaskets, washers and other seals :	
	4016.93.01	Of textiles machinery of headings 84.44 to 84.48	5%
	4016.93.02	Of agricultural, dairy and poultry machinery and equipment	5%
	4016.93.09	Other	5%
	4016.94	Boat or dock fenders, whether or not inflatable	5%
	4016.95	Other inflatable articles :	
	4016.95.01	Air bags and steam bags for re-treading of tyres	5%
	4016.95.09	Other	5%
	4016.99	Other :	
	4016.99.01	Being parts of textile machinery of headings 84.44 to 84.48	5%
	4016.99.02	Being parts of agricultural, dairy and poultry machinery and equipment	5%
	4016.99.09	Other	5%
40.17	4017.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap articles of hard rubber :	
	4017.00.01	Waste and Scrap	5%
	4017.00.09	Other	5%

42.01	4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	25% or Rs. 50/= per kg
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	
		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :	
	4202.11	With outer surface of leather, of composition leather or of patent leather	25% or Rs. 100/= per kg
	4202.12	With outer surface of plastics or of textile materials	25% or Rs. 100/= per kg
	4202.19	Other	25% or Rs. 100/= per kg

		Handbags, whether or not with shoulder strap, including those without handle :	
	4202.21	With outer surface of leather, of composition leather or of patent leather	25% or Rs. 50/= per kg
	4202.22	With outer surface of plastic sheeting or of textile materials	25% or Rs. 50/= per kg
	4202.29	Other	25% or Rs. 50/= per kg
		Articles of a kind normally carried in the pocket or in the handbag :	
	4202.31	With outer surface of leather, of composition leather or of patent leather	25% or Rs. 50/= per kg
	4202.32	With outer surface of plastic sheeting or of textile materials	25% or Rs. 50/= per kg
	4202.39	Other	25% or Rs. 50/= per kg
		Other:	
	4202.91	With outer surface of leather, of composition	25% or Rs. 50/= per kg
	4202.92	With outer surface of plastic sheeting or of textile materials	25% or Rs. 50/= per kg
	4202.99	Other	25% or Rs. 50/= per kg
42.03		Articles of apparel and clothing accessories, of leather or of composition leather.	
	4203.10	Articles of apparel	25% or Rs. 50/= per kg
		Gloves, mittens and mitts :	
	4203.21	Specially designed for use in sports	25% or Rs. 50/= per kg
	4203.29	Other	25% or Rs. 50/= per kg
	4203.30	Belts and bandoliers	25% or Rs. 50/= per kg
	4203.40	Other clothing accessories	25% or Rs. 50/= per kg
42.05	4205.00	Other articles of leather or of composition leather :	
	4205.00.09	Other	25% or Rs. 50/= per kg

43.03		Articles of apparel, clothing accessories and other articles of furskin.	
	4303.90	Other	20% or Rs. 30/= per kg
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	
	4418.10	Windows, French-windows and their frames	10% or Rs. 10/= per kg
	4418.20	Doors and their frames and thresholds	10% or Rs. 10/= per kg
	4418.60	Posts and beams	10% or Rs. 10/= per kg
	4418.90	Other	10% or Rs. 10/= per kg
44.19	4419.00	Tableware and kitchenware, of wood.	10% or Rs. 10/= per kg
44.2		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	
	4420.10	Statuettes and other ornaments, of wood	10% or Rs. 10/= per kg
	4420.90	Other	10% or Rs. 10/= per kg
44.21		Other articles of wood.	
	4421.90	Other :	
	4421.90.03	Handicraft	10% or Rs. 10/= per kg
	4421.90.09	Other	10% or Rs. 10/= per kg

46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	
		Mats, matting and screens of vegetable materials :	
	4601.21	Of bamboo	15% or Rs. 15/= per kg
	4601.22	Of rattan	15% or Rs. 15/= per kg
	4601.29	Other	15% or Rs. 15/= per kg
		Other:	
	4601.92	Of bamboo	15% or Rs. 15/= per kg
	4601.93	Of rattan	15% or Rs. 15/= per kg
	4601.94	Of other vegetable materials	15% or Rs. 15/= per kg
	4601.99	Other	15% or Rs. 15/= per kg
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.	
		Of vegetable materials :	
	4602.11	Of bamboo	15% or Rs. 15/= per kg
	4602.12	Of rattan	15% or Rs. 15/= per kg
	4602.19	Other	15% or Rs. 15/= per kg
	4602.90	Other	15% or Rs. 15/= per kg

48.11		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface, decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.	
		Gummed or adhesive paper and paperboard :	
	4811.41	Self-adhesive :	
	4811.41.01	In strips or rolls of a width not exceeding 15 cm.	Rs. 50/= per kg
48.2		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	
	4820.10	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	20% or Rs. 50/= per kg
	4820.30	Binders (other than book covers), folders and file covers	20% or Rs. 50/= per kg

	4820.40	Manifold business forms and interleaved carbon sets	20% or Rs. 50/= per kg
	4820.50	Album for samples or for collections	20% or Rs. 50/= per kg
	4820.90	Other	20% or Rs. 50/= per kg
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	
		Other :	
	4901.99	Other :	
	4901.99.02	Telephone and trade directories	25% or Rs. 100/= per kg
49.10	4910.00	Calendars of any kind, printed, including calendar blocks.	10%
49.11		Other printed matter, including printed pictures and photographs.	
		Other :	
	4911.91	Pictures, designs and photographs :	
	4911.91.01	Printed pictures, and photographs in book form	10%
	4911.91.02	Other printed pictures and photographs	10%
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	
	6101.20	Of cotton	20% or Rs. 30/= per unit
	6101.30	Of man-made fibres	20% or Rs. 30/= per unit
	6101.90	Of other textile materials	20% or Rs. 30/= per unit

61.02		Women's or girls' overcoates, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	
	6102.10	Of wool or fine animal hair	20% or Rs. 30/= per unit
	6102.20	Of cotton	20% or Rs. 30/= per unit
	6102.30	Of man-made fibres	20% or Rs. 30/= per unit
	6102.90	Of other textile materials	20% or Rs. 30/= per unit
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
	6103.10	Suits	20% or Rs. 30/= per unit
		Ensembles :	
	6103.22	Of cotton	20% or Rs. 30/= per unit
	6103.23	Of synthetic fibres	20% or Rs. 30/= per unit
	6103.29	Of other textile materials	20% or Rs. 30/= per unit
		Jackets and blazers:	
	6103.31	Of wool or fine animal hair	20% or Rs. 30/= per unit
	6103.32	Of cotton	20% or Rs. 30/= per unit
	6103.33	Of synthetic fibres	20% or Rs. 30/= per unit
	6103.39	Of other textile materials	20% or Rs. 30/= per unit
		Trousers, bib and brace overalls, breeches and shorts :	
	6103.41	Of wool or fine animal hair	20% or Rs. 30/= per unit
	6103.42	Of cotton	20% or Rs. 30/= per unit
	6103.43	Of synthetic fibres	20% or Rs. 30/= per unit
	6103.49	Of other textile materials	20% or Rs. 30/= per unit

61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
		Suits :	
	6104.13	Of synthetic fibres	20% or Rs. 30/= per unit
	6104.19	Of other textile materials	20% or Rs. 30/= per unit
		Ensembles :	
	6104.22	Of cotton	20% or Rs. 30/= per unit
	6104.23	Of synthetic fibres	20% or Rs. 30/= per unit
	6104.29	Of other textile materials	20% or Rs. 30/= per unit
		Jackets and blazers :	
	6104.31	Of wool or fine animal hair	20% or Rs. 30/= per unit
	6104.32	Of cotton	20% or Rs. 30/= per unit
	6104.33	Of synthetic fibres	20% or Rs. 30/= per unit
	6104.39	Of other textile materials	20% or Rs. 30/= per unit
		Dresses :	
	6104.41	Of wool or fine animal hair	20% or Rs. 30/= per unit
	6104.42	Of cotton	20% or Rs. 30/= per unit
	6104.43	Of synthetic fibres	20% or Rs. 30/= per unit
	6104.44	Of artificial fibres	20% or Rs. 30/= per unit
	6104.49	Of other textile materials	20% or Rs. 30/= per unit
		Skirts and divided skirts :	
	6104.51	Of wool or fine animal hair	20% or Rs. 30/= per unit
	6104.52	Of cotton	20% or Rs. 30/= per unit
	6104.53	Of synthetic fibres	20% or Rs. 30/= per unit
	6104.59	Of other textile materials	20% or Rs. 30/= per unit
		Trousers, bib and brace overalls, breeches and shorts :	
	6104.61	Of wool or fine animal hair	20% or Rs. 30/= per unit
	6104.62	Of cotton	20% or Rs. 30/= per unit
	6104.63	Of synthetic fibres	20% or Rs. 30/= per unit
	6104.69	Of other textile materials	20% or Rs. 30/= per unit
61.05		Men's or boys' shirts, knitted or crocheted.	
	6105.10	Of cotton	20% or Rs. 30/= per unit

	6105.20	Of man-made fibres	20% or Rs. 30/= per unit
	6105.90	Of other textile materials	20% or Rs. 30/= per unit
61.06		Women's or girls' blouses, shirts and shirt blouses, knitted or crocheted.	
	6106.10	Of cotton	20% or Rs. 30/= per unit
	6106.20	Of man-made fibres	20% or Rs. 30/= per unit
	6106.90	Of other textile materials	20% or Rs. 30/= per unit
61.07		Men's or boy's underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
		Underpants and briefs :	
	6107.11	Of cotton	20% or Rs. 20/= per unit
	6107.12	Of man-made fibres	20% or Rs. 20/= per unit
	6107.19	Of other textile materials	20% or Rs. 20/= per unit
		Nighshirts and pyjamas :	
	6107.21	Of cotton	20% or Rs. 20/= per unit
	6107.22	Of man-made fibres	20% or Rs. 20/= per unit
	6107.29	Of other textile materials	20% or Rs. 20/= per unit
		Other :	
	6107.91	Of cotton	20% or Rs. 20/= per unit
	6107.99	Of other textile materials	20% or Rs. 20/= per unit
61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
		Slips and petticoats :	
	6108.11	Of man-made fibres	20% or Rs. 20/= per unit
	6108.19	Of other textile materials	20% or Rs. 20/= per unit
		Briets and panties :	
	6108.21	Of cotton	20% or Rs. 20/= per unit
	6108.22	Of man-made fibres	20% or Rs. 20/= per unit
	6108.29	Of other textile materials	20% or Rs. 20/= per unit

		Nightdresses and pyjamas :	
	6108.31	Of cotton	20% or Rs. 20/= per unit
	6108.32	Of man-made fibres	20% or Rs. 20/= per unit
	6108.39	Of other textile materials	20% or Rs. 20/= per unit
		Other :	
	6108.91	Of cotton	20% or Rs. 20/= per unit
	6108.92	Of man-made fibres	20% or Rs. 20/= per unit
	6108.99	Of other textile materials	20% or Rs. 20/= per unit
61.09		T-shirts, singlets and other vests, knitted or crocheted.	
	6109.10	Of cotton	20% or Rs. 30/= per unit
	6109.90	Of other textile materials	20% or Rs. 30/= per unit
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	
		Of wool or fine animal hair :	
	6110.11	Of wool	20% or Rs. 30/= per unit
	6110.12	Of Kashmir (cashmere) goats	20% or Rs. 30/= per unit
	6110.19	Other	20% or Rs. 30/= per unit
	6110.20	Of cotton	20% or Rs. 30/= per unit
	6110.30	Of man-made fibres	20% or Rs. 30/= per unit
	6110.90	Of other textile materials	20% or Rs. 30/= per unit
61.11		Babies' garments and clothing accessories, knitted or crocheted.	
	6111.20	Of cotton	20% or Rs. 20/= per unit
	6111.30	Of synthetic fibres	20% or Rs. 20/= per unit
	6111.90	Of other textile materials	20% or Rs. 20/= per unit
61.12		Track suits, ski suits and swimwear, knitted or crocheted.	
		Track suits :	
	6112.11	Of cotton	20% or Rs. 20/= per unit
	6112.12	Of synthetic fibres	20% or Rs. 20/= per unit
	6112.19	Of other textile materials	20% or Rs. 30/= per unit
	6112.20	Ski suits	20% or Rs. 30/= per unit
		Men's or boys' swimwear :	
	6112.31	Of synthetic fibres	20% or Rs. 30/= per unit

	6112.39	Of other textile materials	20% or Rs. 30/= per unit
		Women's or girls' swimwear :	
	6112.41	Of synthetic fibres	20% or Rs. 30/= per unit
	6112.49	Of other textile materials	20% or Rs. 30/= per unit
61.13	6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	20% or Rs. 30/= per unit
61.14		Other garments, knitted or crocheted.	
	6114.20	Of cotton	20% or Rs. 20/= per unit
	6114.30	Of man-made fibres	20% or Rs. 20/= per unit
	6114.90	Of other textile materials	20% or Rs. 20/= per unit
61.15		Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	
	6115.10	Graduated compression hosiery, (for example, stockings for varicose veins)	20% or Rs. 20/= per unit
		Other Panty hose and tights :	
	6115.21	Of synthetic fibres, measuring per single yarn less than 67 decitex	20% or Rs. 20/= per unit
	6115.22	Of synthetic fibres, measuring per single yarn 67 decitex or more	20% or Rs. 20/= per unit
	6115.29	Of other textile materials	20% or Rs. 20/= per unit
	6115.30	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	20% or Rs. 20/= per unit
		Other :	
	6115.94	Of wool or fine animal hair	20% or Rs. 20/= per unit

	6115.95	Of cotton	20% or Rs. 20/= per unit
	6115.96	Of synthetic fibres	20% or Rs. 20/= per unit
	6115.99	Of other textile materials	20% or Rs. 20/= per unit
61.16		Gloves, mittens and mitts, knitted or crocheted.	
	6116.10	Impregnated, coated or covered with plastics or rubber	20% or Rs. 20/= per unit
		Other :	
	6116.91	Of wool or fine animal hair	20% or Rs. 20/= per unit
	6116.92	Of cotton	20% or Rs. 20/= per unit
	6116.93	Of synthetic fibres	20% or Rs. 20/= per unit
	6116.99	Of other textile materials	20% or Rs. 20/= per unit
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	
	6117.10	Shawls, scarves, mufflers, mantillas, veils and the like	20% or Rs. 20/= per unit
	6117.80	Other accessories :	
	6117.80.01	Knee and ankle guards	20% or Rs. 20/= per unit
	6117.80.02	Ties, bow ties and cravats	20% or Rs. 20/= per unit
	6117.80.09	Other	20% or Rs. 20/= per unit
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	
		Overcoats, raincoates, car-coats, capes, cloaks and similar articles :	
	6201.11	Of wool or fine animal hair	20% or Rs. 30/= per unit
	6201.12	Of cotton	20% or Rs. 30/= per unit
	6201.13	Of man-made fibres	20% or Rs. 30/= per unit

	6201.19	Of other textile materials	20% or Rs. 30/= per unit
		Other :	
	6201.91	Of wool or fine animal hair	20% or Rs. 30/= per unit
	6201.92	Of cotton	20% or Rs. 30/= per unit
	6201.93	Of man-made fibres	20% or Rs. 30/= per unit
	6201.99	Of other textile materials	20% or Rs. 30/= per unit
62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.	
		Overcoats, raincoats, car-coats, capes, cloaks and similar articles :	
	6202.11	Of wool or fine animal hair	20% or Rs. 30/= per unit
	6202.12	Of cotton	20% or Rs. 30/= per unit
	6202.13	Of man-made fibres	20% or Rs. 30/= per unit
	6202.19	Of other textile materials	20% or Rs. 30/= per unit
		Other :	
	6202.91	Of wool or fine animal hair	20% or Rs. 30/= per unit
	6202.92	Of cotton	20% or Rs. 30/= per unit
	6202.93	Of man-made fibres	20% or Rs. 30/= per unit
	6202.99	Of other textile materials	20% or Rs. 30/= per unit
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
		Suits :	
	6203.11	Of wool or fine animal hair	20% or Rs. 30/= per unit
	6203.12	Of synthetic fibres	20% or Rs. 30/= per unit
	6203.19	Of other textile materials	20% or Rs. 30/= per unit
		Ensembles :	
	6203.22	Of cotton	20% or Rs. 30/= per unit
	6203.23	Of synthetic fibres	20% or Rs. 30/= per unit
	6203.29	Of other textile materials	20% or Rs. 30/= per unit
		Jackets and blazers :	

	6203.31	Of wool or fine animal hair	20% or Rs. 30/= per unit
	6203.32	Of cotton	20% or Rs. 30/= per unit
	6203.33	Of synthetic fibres	20% or Rs. 30/= per unit
	6203.39	Of other textile materials	20% or Rs. 30/= per unit
		Trousers, bib and brace overalls, breeches and shorts :	
	6203.41	Of wool or fine animal hair	20% or Rs. 30/= per unit
	6203.42	Of cotton	20% or Rs. 30/= per unit
	6203.43	Of synthetic fibres	20% or Rs. 30/= per unit
	6203.49	Of other textile materials	20% or Rs. 30/= per unit
62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts,divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
		Suits :	
	6204.11	Of wool or fine animal hair	20% or Rs. 30/= per unit
	6204.12	Of cotton	20% or Rs. 30/= per unit
	6204.13	Of synthetic fibres	20% or Rs. 30/= per unit
	6204.19	Of other textile materials	20% or Rs. 30/= per unit
		Ensembles :	
	6204.21	Of wool or fine animal hair	20% or Rs. 30/= per unit
	6204.22	Of cotton	20% or Rs. 30/= per unit
	6204.23	Of synthetic fibres	20% or Rs. 30/= per unit
	6204.29	Of other textile materials	20% or Rs. 30/= per unit
		Jackets and blazers :	
	6204.31	Of wool or fine animal hair	20% or Rs. 30/= per unit
	6204.32	Of cotton	20% or Rs. 30/= per unit
	6204.33	Of synthetic fibres	20% or Rs. 30/= per unit
	6204.39	Of other textile materials	20% or Rs. 30/= per unit
		Dresses :	
	6204.41	Of wool or fine animal hair	20% or Rs. 30/= per unit
	6204.42	Of cotton	20% or Rs. 30/= per unit
	6204.43	Of synthetic fibres	20% or Rs. 30/= per unit
	6204.44	Of artificial fibres	20% or Rs. 30/= per unit
	6204.49	Of other textile materials	20% or Rs. 30/= per unit
		Skirts and divided skirts :	

	6204.51	Of wool or fine animal hair	20% or Rs. 30/= per unit
	6204.52	Of cotton	20% or Rs. 30/= per unit
	6204.53	Of synthetic fibres	20% or Rs. 30/= per unit
	6204.59	Of other textile materials	20% or Rs. 30/= per unit
		Trousers, bib and brace overalls, breeches and shorts :	
	6204.61	Of wool or fine animal hair	20% or Rs. 30/= per unit
	6204.62	Of cotton	20% or Rs. 30/= per unit
	6204.63	Of synthetic fibres	20% or Rs. 30/= per unit
	6204.69	Of other textile materials	20% or Rs. 30/= per unit
62.05		Men's or boys' shirts.	
	6205.20	Of cotton	20% or Rs. 30/= per unit
	6205.30	Of man-made fibres	20% or Rs. 30/= per unit
	6205.90	Of other textile materials :	
	6205.90.01	Of wool or fine animal hair	20% or Rs. 30/= per unit
	6205.90.09	Other	20% or Rs. 30/= per unit
62.06		Women's or girls' blouses, shirts and shirt blouses.	
	6206.10	Of silk or silk waste	20% or Rs. 30/= per unit
	6206.20	Of wool or fine animal hair	20% or Rs. 30/= per unit
	6206.30	Of cotton	20% or Rs. 30/= per unit
	6206.40	Of man-made fibres	20% or Rs. 30/= per unit
	6206.90	Of other textile materials	20% or Rs. 30/= per unit
62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	
		Underpants and briefs :	
	6207.11	Of cotton	20% or Rs. 30/= per unit
	6207.19	Of other textile materials	20% or Rs. 30/= per unit
		Nightshirts and pyjamas :	
	6207.21	Of cotton	20% or Rs. 30/= per unit
	6207.22	Of man-made fibres	20% or Rs. 30/= per unit
	6207.29	Of other textile materials	20% or Rs. 30/= per unit

		Other :	
	6207.91	Of cotton	20% or Rs. 30/= per unit
	6207.99	Of other textile materials	20% or Rs. 30/= per unit
62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.	
		Slips and petticoats :	
	6208.11	Of man-made fibres	20% or Rs. 20/= per unit
	6208.19	Of other textile materials	20% or Rs. 20/= per unit
		Nightdresses and pyjamas :	
	6208.21	Of cotton	20% or Rs. 20/= per unit
	6208.22	Of man-made fibres	20% or Rs. 20/= per unit
	6208.29	Of other textile materials	20% or Rs. 20/= per unit
		Other :	
	6208.91	Of cotton	20% or Rs. 20/= per kg
	6208.92	Of man-made fibres	20% or Rs. 20/= per kg
	6208.99	Of other textile materials	20% or Rs. 20/= per kg
62.09		Babies' garments and clothing accessories.	
	6209.20	Of cotton	20% or Rs. 20/= per kg
	6209.30	Of synthetic fibres	20% or Rs. 20/= per kg
	6209.90	Of other textile materials	20% or Rs. 20/= per kg
62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.06 & 59.07.	
	6210.10	Of fabrics of heading 56.02 or 56.03	20% or Rs. 30/= per kg
	6210.20	Other garments, of the type described in subheadings 6201.11 to 6201.19	20% or Rs. 30/= per kg
	6210.30	Other garments, of the type described in subheadings 6202.11 to 6202.19	20% or Rs. 30/= per kg
	6210.40	Other men's or boys' garments	20% or Rs. 30/= per kg

	6210.50	Other women's or girls' garments	20% or Rs. 30/= per kg
62.11		Track suits, ski suits and swimwear; other garments.	
		Swimwear :	
	6211.11	Men's or boys'	20% or Rs. 30/= per unit
	6211.12	Women's or girls'	20% or Rs. 30/= per unit
	6211.20	Ski suits	20% or Rs. 30/= per unit
		Other garments, men's or boys' :	
	6211.32	Of cotton	20% or Rs. 30/= per kg
	6211.33	Of man-made fibres	20% or Rs. 30/= per kg
	6211.39	Of other textile materials	20% or Rs. 30/= per kg
		Other garments, women's or girls' :	
	6211.41	Of wool or fine animal hair	20% or Rs. 30/= per kg
	6211.42	Of cotton:	
	6211.42.01	Sarees	20% or Rs. 30/= per kg
	6211.42.09	Other	20% or Rs. 30/= per kg
	6211.43	Of man-made fibres :	
	6211.43.01	Sarees	20% or Rs. 30/= per kg
	6211.43.09	Other	20% or Rs. 30/= per kg
	6211.49	Of other textile materials :	
	6211.49.01	Sarees	20% or Rs. 30/= per kg
	6211.49.09	Other	20% or Rs. 30/= per kg
62.12		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	
	6212.10	Brassieres	20% or Rs. 30/= per kg
	6212.20	Girdles and panty-girdles	20% or Rs. 30/= per kg
	6212.30	Corselettes	20% or Rs. 30/= per kg
	6212.90	Other	20% or Rs. 30/= per kg
62.13		Handkerchiefs.	
	6213.20	Of cotton	20% or Rs. 30/= per kg
	6213.90	Of other textile materials	20% or Rs. 30/= per kg

62.14		Shawls, scarves, mufflers, mantillas, veils and the like.	
	6214.10	Of silk or silk waste	20% or Rs. 20/= per unit
	6214.20	Of wool or fine animal hair	20% or Rs. 20/= per unit
	6214.30	Of synthetic fibres	20% or Rs. 20/= per unit
	6214.40	Of artificial fibres	20% or Rs. 20/= per unit
	6214.90	Of other textile materials	20% or Rs. 20/= per unit
62.15		Ties, bow ties and cravats.	
	6215.10	Of silk or silk waste	20% or Rs. 15/= per unit
	6215.20	Of man-made fibres	20% or Rs. 15/= per unit
	6215.90	Of other textile materials	20% or Rs. 15/= per unit
62.16	6216.00	Gloves, mittens and mitts.	20% or Rs. 10/= per unit
63.01		Blankets and travelling rugs.	
	6301.1	Electric blankets	20% or Rs. 30/= per kg
	6301.2	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	20% or Rs. 30/= per kg
	6301.3	Blankets (other than electric blankets) and travelling rugs, of cotton	20% or Rs. 30/= per kg
	6301.4	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	20% or Rs. 30/= per kg
	6301.9	Other blankets and travelling rugs	20% or Rs. 30/= per kg
63.02		Bed linen, table linen, toilet linen and kitchen linen.	
	6302.10	Bed linen, knitted or crocheted	20% or Rs. 30/= per kg
		Other bed linen, printed :	
	6302.21	Of cotton	20% or Rs. 30/= per kg
	6302.22	Of man-made fibres	20% or Rs. 30/= per kg
	6302.29	Of other textile material	20% or Rs. 30/= per kg
		Other bed linen :	
	6302.31	Of cotton	20% or Rs. 30/= per kg
	6302.32	Of man-made fibres	20% or Rs. 30/= per kg
	6302.39	Of other textile material	20% or Rs. 30/= per kg

	6302.40	Table linen, knitted or crocheted	20% or Rs. 30/= per kg
		Other table linen :	
	6302.51	Of cotton	20% or Rs. 30/= per kg
	6302.53	Of man-made fibres	20% or Rs. 30/= per kg
	6302.59	Of other textile material	20% or Rs. 30/= per kg
	6302.60	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	20% or Rs. 30/= per kg
		Other :	
	6302.91	Of cotton	20% or Rs. 30/= per kg
	6302.93	Of man-made fibres	20% or Rs. 30/= per kg
	6302.99	Of other textile material	20% or Rs. 30/= per kg
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.	
		Knitted or crocheted :	
	6303.12	Of synthetic fibres	20% or Rs. 15/= per kg
	6303.19	Of other textile material	20% or Rs. 15/= per kg
		Other :	
	6303.91	Of cotton	20% or Rs. 15/= per kg
	6303.99	Of other textile material	20% or Rs. 15/= per kg
63.04		Other furnishing articles, excluding those of heading 94.04.	
		Bedspreads :	
	6304.19	Other	20% or Rs. 20/= per kg
		Other :	
	6304.91	Knitted or crocheted	20% or Rs. 20/= per kg
	6304.92	Not knitted or crocheted, of cotton	20% or Rs. 20/= per kg
	6304.93	Not knitted or crocheted, of synthetic fibres	20% or Rs. 20/= per kg
	6304.99	Not knitted or crocheted, of other textile materials	20% or Rs. 20/= per kg
63.05		Sacks and bags, of a kind used for the packing of goods.	
	6305.10	Of jute or of other textile bast fibres of heading 53.03 :	
	6305.10.01	Jute bags not knitted or crocheted	20%

	6305.10.09	Other	20%
		Of man-made textile materials :	
	6305.32	Flexible intermediate bulk containers	20%
	6305.33	Other, of polyethylene or polypropylene strip or the like	20%
	6305.39	Other	20%
	6305.90	Of other textile materials	20%
63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	
		Tarpaulins, awnings and sunblinds :	
	6306.12	Of synthetic fibres	20%
	6306.19	Of other textile materials	20%
		Tents:	
	6306.22	Of synthetic fibres	20%
	6306.29	Of other textile materials	20%
	6306.3	Sails	20%
	6306.40	Pneumatic mattresses	20%
		Other:	
	6306.91	Of cotton	20%
	6306.99	Of other textile materials	20%
63.07		Other made up articles, including dress patterns.	
	6307.10	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	20%
	6307.20	Life-jackets and life-belts	20%
	6307.90	Other	20%

63.08	6308.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	20% or Rs. 15/= per kg
63.09	6309.00	Worn clothing and other worn articles :	
	6309.00.01	Blankets	20%
	6309.00.09	Other	20%
63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	
	6310.10	Sorted :	
	6310.10.01	Used	20%
	6310.10.09	Other	20%
	6310.90	Other :	
	6310.90.01	Used	20%
	6310.90.09	Other	20%
64.01		Water proof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, reverting, nailing, screwing, plugging or similar processes.	
	6401.10	Footwear incorporating a protective metal toe-cap	25% or Rs. 300/= per pair
		Other footwear :	
	6401.92	Covering the ankle but not covering the knee	25% or Rs. 300/= per pair

	6401.99	Other	25% or Rs. 300/= per pair
64.02		Other footwear with outer soles and uppers of rubber or plastics.	
		Sports footwear :	
	6402.12	Ski-boots, and cross-country ski footwear and snowboard boots	25% or Rs. 300/= per pair
	6402.19	Other	25% or Rs. 300/= per pair
	6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs	25% or Rs. 300/= per pair
		Other footwear :	
	6402.91	Covering the ankle	25% or Rs. 300/= per pair
	6402.99	Other	25% or Rs. 300/= per pair
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	
		Sports footwear :	
	6403.12	Ski-boots, cross-country ski footwear and snowboard boots	25% or Rs. 300/= per pair
	6403.19	Other	25% or Rs. 300/= per pair
	6403.20	Foot wear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	25% or Rs. 300/= per pair
	6403.4	Other footwear, incorporating a protective metal toe-cap	25% or Rs. 300/= per pair
		Other footwear with outer soles of leather :	
	6403.51	Covering the ankle	25% or Rs. 300/= per pair
	6403.59	Other	25% or Rs. 300/= per pair
		Other footwear :	
	6403.91	Covering the ankle	25% or Rs. 300/= per pair
	6403.99	Other	25% or Rs. 300/= per pair
64.04		Footwear with outer soles of rubber, plastics leather or composition leather and uppers of textile materials.	

		Footwear with outer soles of rubber or plastics :	
	6404.11	Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	25% or Rs. 300/= per pair
	6404.19	Other	25% or Rs. 300/= per pair
	6404.20	Footwear with outer soles of leather or composition leather	25% or Rs. 300/= per pair
64.05		Other footwear.	
	6405.10	With uppers of leather or composition leather	25% or Rs. 300/= per pair
	6405.20	With uppers of textile materials	25% or Rs. 300/= per pair
	6405.90	Other	25% or Rs. 300/= per pair
65.01	6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	20%
65.02	6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	20%
65.04	6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	20%

65.05		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	
	6505.10	Hair-nets	20%
	6505.90	Other	20%
65.06		Other headgear, whether or not lined or trimmed.	
	6506.10	Safety headgear	20% or Rs. 150/= per unit
		Other :	
	6506.91	Of rubber or of plastics :	
	6506.91.01	Bathing caps	20%
	6506.91.09	Other	20%
	6506.99	Of other materials :	
	6506.99.01	Bathing caps	20%
	6506.99.09	Other	20%
65.07	6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	20%
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).	
	6601.10	Garden or similar umbrellas	25% or Rs. 30/= per unit
		Other :	
	6601.91	Having a telescopic shaft	25% or Rs. 30/= per unit
	6601.99	Other	25% or Rs. 30/= per unit

67.01	6701.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and article thereof (other than goods of heading 05.05 and worked quills and scapes).	20%
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	
	6702.10	Of plastics	25% or Rs. 50/= per kg
	6702.90	Of other materials	25% or Rs. 50/= per kg
68.02		EIC5	15
		EIC5	15
	6802.10	Tiles cubes and similar articles, whether or not rectangular (including	25% or Rs. 15/= per kg
		Other monumental or building stone and	
	6802.21	Marble, travertine and alabaster	25% or Rs. 15/= per kg
	6802.23	Granite	25% or Rs. 15/= per kg
	6802.29	Other stone	25% or Rs. 15/= per kg
		Other :	
	6802.91	Marble, travertine and alabaster	25% or Rs. 15/= per kg
	6802.92	Other calcareous stone	25% or Rs. 15/= per kg
	6802.93	Granite	25% or Rs. 15/= per kg
	6802.99	Other Stone :	
	6802.99.09	Other	25% or Rs. 15/= per kg
68.03	6803.00	Worked slate and articles of slate or of agglomerated slate.	25% or Rs. 15/= per kg
68.08	6808.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	20% or Rs. 25/= per kg

68.09		Articles of plaster or of compositions based on plaster.	
		Boards, sheets, panels, tiles and similar articles, not ornamented :	
	6809.11	Faced or reinforced with paper or paperboard only :	
	6809.11.01	Waste gypsum wallboard or plaster boading arising from the demolishing of building	35%
	6809.11.09	Other	35%
	6809.19	Other :	
	6809.19.01	Waste gypsum wallboard or laster board arising from the demolishing of building	35%
	6809.19.09	Other	35%
	6809.90	Other articles	35%
68.10		Articles of cement, of concrete or of artificial stone, either or not reinforced.	
		Tiles, flagstones, bricks and similar articles :	
	6810.11	Building blocks and bricks :	
	6810.11.01	Concrete cement blocks encasing industrial waste sludge	25%
	6810.19	Other	25%
		Other articles :	
	6810.91	Prefabricated structural components for building or civil engineering	25%
	6810.99	Other :	
	6810.99.09	Other	25%
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.	
	6811.40	Containing asbestos :	

	6811.40.02	Other sheets, panels, tiles and similar articles	25%
	6811.40.09	Other	25%
		Not containing asbestos :	
	6811.82	Other sheets, panels, tiles and similar articles	25%
	6811.89	Other articles :	
	6811.89.09	Other	25%
69.01	6901.00	Bricks, blocks, tiles and other ceramic goods of	
	6901.00.09	Other	20%
69.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	
	6905.10	Roofing tiles	20%
	6905.90	Other	20%
69.06	6906.00	Ceramic pipes, conduits, guttering and pipe fittings.	20%
69.07		Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	
	6907.10	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm :	
	6907.10.01	Wall tiles	25%
	6907.10.09	Other	25%
	6907.90	Other :	
	6907.90.01	Wall tiles	25%

	6907.90.09	Other	25%
69.08		Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	
	6908.10	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm :	
	6908.10.01	Wall tiles	25%
	6908.10.09	Other	25%
	6908.90	Other :	
	6908.90.01	Wall tiles	25%
	6908.90.09	Other	25%
69.1		Ceramic sinks, wash basins, wash basin	
	6910.10	Of porcelain or china :	
	6910.10.01	Squatting pans	20%
	6910.10.09	Other	20%
	6910.90	Other :	
	6910.90.01	Squatting pans	20%
	6910.90.09	Other	20%
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	
	6911.10	Tableware and kitchenware	20%
	6911.90	Other	20%

69.12	6912.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china :	
	6912.00.01	Tableware	20%
	6912.00.09	Other	20%
69.13		Statuettes and other ornamental ceramic articles.	
	6913.10	Of porcelain or china	20%
	6913.90	Other :	
	6913.90.01	Ornaments	20%
	6913.90.09	Other	20%
69.14		Other ceramic articles.	
	6914.10	Of porcelain or china :	
	6914.10.01	Handicraft	20%
	6914.10.09	Other	20%
	6914.90	Other :	
	6914.90.01	Handicraft	20%
	6914.90.09	Other	20%
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.	
	7009.10	Rear-view mirrors for vehicles	20% or Rs. 20/= per kg
		Other :	
	7009.91	Unframed	20% or Rs. 20/= per kg
	7009.92	Framed	20% or Rs. 20/= per kg
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	
	7013.10	Of glass-ceramics	15% or Rs. 15/= per kg

		Stemware drinking glasses other than of glass-ceramics :	
	7013.22	Of lead crystal	15% or Rs. 15/= per kg
	7013.28	Other	15% or Rs. 15/= per kg
		Other drinking glasses other than of glass-ceramics :	
	7013.33	Of lead crystal	15% or Rs. 15/= per kg
	7013.37	Other	15% or Rs. 15/= per kg
		Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :	
	7013.41	Of lead crystal	15% or Rs. 15/= per kg
	7013.42	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	15% or Rs. 15/= per kg
	7013.49	Other	15% or Rs. 15/= per kg
		Other glassware :	
	7013.91	Of lead crystal	15% or Rs. 15/= per kg
	7013.99	Other :	
	7013.99.09	Other	15% or Rs. 15/= per kg
70.16		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used	
	7016.10	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	20% or Rs. 20/= per kg
	7016.90	Other	20% or Rs. 20/= per kg
70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass	
	7018.10	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	20% or Rs. 30/= per kg
	7018.90	Other	20% or Rs. 20/= per kg

71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
		Of precious metal whether or not plated or clad with precious metal :	
	7113.11	Of silver, whether or not plated or clad with other precious metal :	
	7113.11.01	Articles	15%
	7113.11.09	Parts	15%
	7113.19	Of other precious metal, whether or not plated or clad with precious metal :	
	7113.19.01	Articles	15%
	7113.19.09	Parts	15%
	7113.20	Of base metal clad with precious metal :	
	7113.20.01	Articles	15%
	7113.20.09	Parts	15%
71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	
		Of precious metal whether or not plated or clad with precious metal :	
	7114.11	Of silver, whether or not plated or clad with other precious metal	15%
	7114.19	Of other precious metal, whether or not plated or clad with precious metal	15%
	7114.20	Of base metal clad with precious metal	15%
71.15		Other articles of precious metal or of metal clad with precious metal.	

	7115.10	Catalysts in the form of wire cloth or grill, platinum	15%
	7115.90	Other	15%
71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	
	7116.10	Of natural or cultured pearls	15%
	7116.20	Of precious or semi-precious stones (natural, synthetic or reconstructed)	15%
71.17		Imitation Jewellery.	
		Of base metal, whether or not plated with precious metal :	
	7117.11	Cuff-links and studs	15%
	7117.19	Other	15%
	7117.90	Other	15%
72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.	
	7204.10	Waste and scrap of cast iron	10%
		Waste and scrap of alloy steel :	
	7204.21	Of stainless steel	10%
	7204.29	Other	10%
	7204.30	Waste and scrap of tinned iron or steel	10%
		Other waste and scrap :	
	7204.41	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	10%
	7204.49	Other	10%
	7204.50	Remelting scrap ingots	10%

73.23		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	
	7323.10	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	5%
		Other :	
	7323.91	Of cast iron, not enamelled	5%
	7323.92	Of cast iron, enamelled	5%
	7323.93	Of stainless steel	5%
	7323.94	Of iron (other than cast iron) or steel, enamelled	5%
	7323.99	Other	5%
73.24		Sanitary ware and parts thereof, of iron or steel.	
	7324.10	Sinks and wash basins, of stainless steel :	
	7324.10.01	Sinks	15%
		Baths :	
	7324.21	Of cast iron, whether or not enamelled	5%
	7324.29	Other	5%
74.04	7404.00	Copper waste and scrap.	25%
74.18		Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.	
		Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :	

	7418.11	Pot scourers and scouring or polishing pads, gloves and the like	5%
	7418.19	Other :	
	7418.19.01	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	5%
	7418.19.09	Other	5%
	7418.20	Sanitary ware and parts thereof	5%
74.19		Other articles of copper.	
		Other :	
	7419.99	Other :	
	7419.99.09	Other	5%
75.03	7503.00	Nickel waste and scrap.	25%
76.02	7602.00	Aluminium waste and scrap.	25%
76.15		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	
		Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :	
	7615.11	Pot scourers and scouring or polishing pads, gloves and the like	2%
	7615.19	Other :	
	7615.19.01	Pressure cookers and parts thereof	2%
	7615.19.09	Other	2%

	7615.20	Sanitary ware and parts thereof :	
	7615.20.01	Sinks	2%
78.02	7802.00	Lead waste and scrap.	25%
79.02	7902.00	Zinc waste and scrap.	25%
80.02	8002.00	Tin waste and scrap.	25%
82.12		Razors and razor blades (including razor blade blanks in strips).	
	8212.10	Razors :	
	8212.10.01	Heads of disposable razors (incomplete razors)	5%
	8212.10.09	Other	5%
	8212.20	Safety razor blades, including razor blade blanks in strips :	
	8212.20.09	Other	5%
	8212.90	Other parts	5%
82.14		Other articles of cutlery (for example, hair clippers, butchers' knives).	
	8214.10	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	5%
	8214.20	Manicure or pedicure sets and instruments (including nail files)	5%
	8214.90	Other	5%
82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	
	8215.10	Sets of assorted articles containing at least one article plated with precious metal	5%
	8215.20	Other sets of assorted articles	5%
		Other :	

	8215.91	Plated with precious metal	5%
	8215.99	Other	5%
83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.	
	8301.10	Padlocks	Rs. 10/= per kg
	8301.20	Locks of a kind used for motor vehicles	Rs. 10/= per kg
	8301.30	Locks of a kind used for furniture	Rs. 10/= per kg
	8301.40	Other locks	Rs. 10/= per kg
	8301.50	Clasps and frames with clasps, incorporating locks	Rs. 10/= per kg
	8301.60	Parts	Rs. 10/= per kg
	8301.70	Keys presented separately	Rs. 10/= per kg
83.02		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	
	8302.10	Hinges :	
	8302.10.01	Of aluminium	Rs. 10/= per kg
	8302.10.09	Other	Rs. 10/= per kg
	8302.20	Castors	Rs. 10/= per kg
	8302.30	Other mountings, fittings and similar articles suitable for motor vehicles	Rs. 10/= per kg

		Other mountings, fittings and similar articles :	
	8302.41	Suitable for buildings	Rs. 10/= per kg
	8302.42	Other, suitable for furniture	Rs. 10/= per kg
	8302.49	Other	Rs. 10/= per kg
	8302.50	Hat-racks, hat-pegs, brackets and similar fixtures	Rs. 10/= per kg
	8302.60	Automatic door closers	Rs. 10/= per kg
83.03	8303.00	Armoured or reinforced safes, strong boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	Rs. 10/= per kg
83.04	8304.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	Rs. 10/= per kg
83.05		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	
	8305.10	Fittings for loose-leaf binders or files	Rs. 10/= per kg
	8305.20	Staples in strips	Rs. 10/= per kg
	8305.90	Other, including parts	Rs. 10/= per kg

83.06		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.	
	8306.10	Bells, gongs and the like :	
	8306.10.01	For bicycles	Rs. 10/= per kg
	8306.10.09	Other	Rs. 10/= per kg
		Statuettes and other ornaments :	
	8306.21	Plated with precious metal	Rs. 10/= per kg
	8306.29	Other	Rs. 10/= per kg
	8306.30	Photograph, picture or similar frames; mirrors	Rs. 10/= per kg
83.08		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, hand bags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.	
	8308.10	Hooks, eyes and eyelets	Rs. 10/= per kg
	8308.20	Tubular or bifurcated rivets	Rs. 10/= per kg
	8308.90	Other, including parts	Rs. 10/= per kg
83.09		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.	
	8309.10	Crown corks	Rs. 20/= per kg
	8309.90	Other :	

	8309.90.01	Roll-over capsules	Rs. 10/= per kg
	8309.90.02	Fastening of iron or steel for sealing bags	Rs. 10/= per kg
	8309.90.09	Other	Rs. 10/= per kg
83.1	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	Rs. 10/= per kg
84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	
		Fans :	
	8414.51	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	10%
84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	
	8415.10	Window or wall types, self-contained or "split system" :	
	8415.10.09	Other	10%
	8415.20	Of a kind used for persons, in motor vehicles :	
	8415.20.09	Other	10%

84.18		Refrigerators, freezers and other refrigerating or freezing equipment	
		Refrigerators, household type :	
	8418.21	Compression-type :	
	8418.21.01	Used/ reconditioned	10%
	8418.21.09	Other	10%
	8418.29	Other :	
	8418.29.02	Other absorption-type, electrical	10%
	8418.29.03	Other used/ reconditioned	10%
	8418.29.09	Other	10%
84.43		Printing machinery used for printing by means of plates, cylinders and other	
		Other printers, copying machines and facsimile machines, whether or not combined :	
	8443.31	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network :	
	8443.31.09	Other	1%
	8443.32	Other, capable of connecting to an automatic data processing machine or to a network :	
	8443.32.02	Teleprinters	1%
	8443.32.09	Other	1%
		Parts and accessories :	
	8443.99	Other :	
	8443.99.02	Parts and accessories of facsimile machines or teleprinters	1%
85.01		Electric motors and generators (excluding generating sets).	

	8501.10	Motors of an output not exceeding 37.5 W :	
	8501.10.01	DC Motors	1%
	8501.10.09	Other	1%
	8501.20	Universal AC/DC motors of an output exceeding 37.5 W	1%
		Other DC motors; DC generators :	
	8501.31	Of an output not exceeding 750 W	1%
	8501.32	Of an output exceeding 750 W but not exceeding 75 kW	1%
	8501.33	Of an output exceeding 75 kW but not exceeding 375 kW	1%
	8501.34	Of an output exceeding 375 kW	1%
	8501.40	Other AC motors, single-phase :	
	8501.40.01	Induction motors 200/250 V exceeding 0.185 kW	1%
	8501.40.02	Motors for fans of heading 8414.51	1%
	8501.40.09	Other	1%
		Other AC motors, multi-phase :	
	8501.51	Of an output not exceeding 750 W :	
	8501.51.01	Induction motors 350/450 V 3 phase exceeding 0.185 kW and exceeding 750 RPM	1%
	8501.51.09	Other	1%
	8501.52	Of an output exceeding 750 W but not exceeding 75 kW :	
	8501.52.01	Induction motors 350/450 V 3 phase exceeding 750 W but not exceeding 25 kW and exceeding 750 RPM	1%
	8501.52.09	Other	1%
	8501.53	Of an output exceeding 75 kW	1%
		AC generators (alternators) :	
	8501.61	Of an output not exceeding 75 kVA	1%

	8501.62	Of an output exceeding 75 kVA but not exceeding 375 kVA	1%
	8501.63	Of an output exceeding 375 kVA but not exceeding 750 kVA	1%
	8501.64	Of an output exceeding 750 kVA	1%
85.02		Electric generating sets and rotary converters.	
		Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :	
	8502.11	Of an output not exceeding 75 kVA	1%
	8502.12	Of an output exceeding 75 kVA but not exceeding 375 kVA	1%
	8502.13	Of an output exceeding 375 kVA	1%
	8502.20	Generating sets with spark-ignition internal combustion piston engines	1%
		Other generating sets :	
	8502.31	Wind-powered	1%
	8502.39	Other	1%
	8502.40	Electric rotary converters	1%
85.03	8503.00	Parts suitable for use solely or principally	
	8503.00.01	Wound stators for fan motors	1%
	8503.00.02	Parts suitable for use solely or principally with electric generators	1%
	8503.00.09	Other	1%
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.	
	8504.10	Ballasts for discharge lamps or tubes :	

	8504.10.01	Contaminated with or containing PCB	1%
	8504.10.09	Other	1%
		Liquid dielectric transformers :	
	8504.21	Having a power handling capacity not exceeding 650 kVA :	
	8504.21.01	Contaminated with or containing PCB	1%
	8504.21.09	Other	1%
	8504.22	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA :	
	8504.22.01	Contaminated with or containing PCB, not exceeding 2000 KVA	1%
	8504.22.02	Other, not exceeding 2000 KVA	1%
	8504.22.03	Other, contaminated with or containing PCB	1%
	8504.22.09	Other	1%
	8504.23	Having a power handling capacity exceeding 10,000 kVA :	
	8504.23.01	Contaminated with or containing PCB	1%
	8504.23.09	Other	1%
		Other transformers :	
	8504.31	Having a power handling capacity not exceeding 1 kVA :	
	8504.31.01	Contaminated with or containing PCB	1%
	8504.31.09	Other	1%
	8504.32	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA :	
	8504.32.01	Contaminated with or containing PCB	1%
	8504.32.09	Other	1%
	8504.33	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA :	

	8504.33.01	Contaminated with or containing PCB	1%
	8504.33.09	Other	1%
	8504.34	Having a power handling capacity exceeding 500 kVA :	
	8504.34.01	Contaminated with or containing PCB	1%
	8504.34.09	Other	1%
	8504.40	Static converters :	
	8504.40.01	Uninterruptible power supplies, contaminated with or containing PCB	1%
	8504.40.02	Other, uninterruptible power supplies	1%
	8504.40.03	Other, contaminated with or containing PCB	1%
	8504.40.09	Other	1%
	8504.50	Other inductors :	
	8504.50.01	Contaminated with or containing PCB	1%
	8504.50.09	Other	1%
	8504.90	Parts :	
	8504.90.01	Contaminated with or containing PCB	1%
	8504.90.09	Other	1%
85.05		Electro-magnets; permanent magnets and articles intended to become permanent	
		Permanent magnets and articles intended to become permanent magnets after magnetization :	
	8505.11	Of metal	1%
	8505.19	Other	1%
	8505.20	Electro-magnetic couplings, clutches and brakes	1%
	8505.90	Other, including parts	1%
85.06		Primary cells and primary batteries.	
	8506.10	Manganese dioxide :	
	8506.10.01	Size "D"	1% or Rs. 3/= per unit
	8506.10.09	Other	1%

	8506.30	Mercuric oxide	1%
	8506.40	Silver oxide	1%
	8506.50	Lithium	1%
	8506.60	Air-zinc	1%
	8506.80	Other primary cells and primary batteries	1%
	8506.90	Parts	1%
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).	
	8507.10	Lead-acid, of a kind used for starting piston engines	1%
	8507.20	Other lead-acid accumulators	1%
	8507.30	Nickel-cadmium	1%
	8507.40	Nickel-iron	1%
	8507.80	Other accumulators	1%
	8507.90	Parts	1%
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 other receptacle capacity not exceeding 20 l	1%
	8508.19	Other	1%
	8508.70	Parts	1%
85.09		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.	
	8509.40	Food grinders and mixers; fruit or vegetable juice extractors	1%
	8509.80	Other appliances :	
	8509.80.01	Floor polishers and kitchen waste disposers	1%
	8509.80.09	Other	1%
	8509.90	Parts	1%

85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.	
	8510.10	Shavers	1%
	8510.20	Hair clippers	1%
	8510.30	Hair-removing appliances	1%
	8510.90	Parts	1%
85.11		Electrical ignition or starting equipment of a kind used for spark-ignition or compression ignition internal	
	8511.10	Sparking plugs	1%
	8511.20	Ignition magnetos; magneto-dynamos; magnetic flywheels	1%
	8511.30	Distributors; ignition coils	1%
	8511.40	Starter motors and dual purpose starter-generators	1%
	8511.50	Other generators	1%
	8511.80	Other equipment	1%
	8511.90	Parts	1%
85.12		Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.	
	8512.10	Lighting or visual signalling equipment of a kind used on bicycles	1%
	8512.20	Other lighting or visual signalling equipment	1%
	8512.30	Sound signalling equipment	1%
	8512.40	Windscreen wipers, defrosters and demisters	1%
	8512.90	Parts	1%

85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.	
	8513.10	Lamps	1%
	8513.90	Parts	1%
85.14		Industrial or laboratory electric furnaces and ovens	
	8514.10	Resistance heated furnaces and ovens	1%
	8514.20	Furnaces and ovens functioning by induction or dielectric loss	1%
	8514.30	Other furnaces and ovens	1%
	8514.40	Other equipment for the heat treatment of materials by induction or dielectric loss	1%
	8514.90	Parts	1%
85.15		Electric (including electrically heated gas), laser or other light or photon beam,	
		Brazing or soldering machines and apparatus :	
	8515.11	Soldering irons and guns	1%
	8515.19	Other	1%
		Machines and apparatus for resistance welding of metal :	
	8515.21	Fully or partly automatic	1%
	8515.29	Other	1%
		Machines and apparatus for arc (including plasma arc) welding of metals :	
	8515.31	Fully or partly automatic	1%
	8515.39	Other	1%

	8515.80	Other machines and apparatus	1%
	8515.90	Parts	1%
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	
	8516.10	Electric instantaneous or storage water heaters and immersion heaters	1%
		Electric space heating apparatus and electric soil heating apparatus :	
	8516.21	Storage heating radiators	1%
	8516.29	Other	1%
		Electro-thermic hair-dressing or hand-drying apparatus :	
	8516.31	Hair dryers	1%
	8516.32	Other hair-dressing apparatus	1%
	8516.33	Hand-drying apparatus	1%
	8516.40	Electric smoothing irons	1%
	8516.50	Microwave ovens	1%
	8516.60	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	1%
		Other electro-thermic appliances :	
	8516.71	Coffee or tea makers	1%
	8516.72	Toasters	1%

	8516.79	Other :	
	8516.79.01	Electric mosquito destroyers	1%
	8516.79.09	Other	1%
	8516.80	Electric heating resistors	1%
	8516.90	Parts	1%
85.17		Telephone sets, including telephones for cellular networks or for other wireless networks; other	
		Telephone sets, including telephones for cellular networks or for other wireless networks :	
	8517.11	Line telephone sets with cordless handsets	1%
	8517.12	Telephones for cellular networks or for other wireless networks :	
	8517.12.09	Other	1%
	8517.18	Other :	
	8517.18.01	Completely knocked down	1%
	8517.18.09	Other	1%
		Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :	
	8517.61	Base stations :	
	8517.61.01	Transmission apparatus incorporating reception apparatus	1%
	8517.61.02	Transmission apparatus	1%
	8517.61.09	Other	1%
	8517.62	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus :	

	8517.62.01	Transmission apparatus incorporating reception apparatus	1%
	8517.62.02	Transmission apparatus	1%
	8517.62.09	Other	1%
	8517.69	Other :	
	8517.69.01	Reception apparatus for radio-telephony and radio-telegraphy	1%
	8517.69.02	Completely knocked down videophones	1%
	8517.69.09	Other	1%
	8517.70	Parts	1%
85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their	
	8518.10	Microphones and stands therefor	1%
		Loudspeakers, whether or not mounted in their enclosures :	
	8518.21	Single loudspeakers, mounted in their enclosures	1%
	8518.22	Multiple loudspeakers, mounted in the same enclosure	1%
	8518.29	Other	1%
	8518.30	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loud speakers	1%
	8518.40	Audio-frequency electric amplifiers	1%
	8518.50	Electric sound amplifier sets	1%
	8518.90	Parts	1%
85.19		Sound recording or reproducing apparatus.	
	8519.20	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	1%

	8519.30	Turntables (record decks)	1%
	8519.50	Telephone answering machines	1%
		Other apparatus :	
	8519.81	Using magnetic, optical or semiconductor media :	
	8519.81.01	Magnetic cine sound recorders for 35 mm sprocketed films	1%
	8519.81.02	Sound reproducing apparatus	1%
	8519.81.09	Other	1%
	8519.89	Other :	
	8519.89.01	Sound reproducing apparatus	1%
	8519.89.09	Other	1%
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.	
	8521.10	Magnetic tape-type	1%
	8521.90	Other	1%
85.22		Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.	
	8522.10	Pick-up cartridges	1%
	8522.90	Other :	
	8522.90.01	Magnetic type sound heads for 35 mm and 17.5 mm recorders	1%
	8522.90.09	Other	1%

85.23		Discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.	
		Magnetic media :	
	8523.21	Cards incorporating a magnetic stripe	1%
	8523.29	Other :	
	8523.29.01	Unrecorded magnetic tapes of a width not exceeding 4 mm for machines of heading 84.71	1%
	8523.29.02	Other unrecorded magnetic tapes of a width not exceeding 4 mm	1%
	8523.29.03	Other unrecorded magnetic tapes for machines of heading 84.71; other recorded magnetic tapes for reproducing phenomena other than sound or image; magnetic discs	1%
	8523.29.09	Other	1%
	8523.40	Optical media :	
	8523.40.01	Recorded discs	1%
	8523.40.09	Other	1%
		Semiconductor media :	
	8523.51	Solid state non-volatile storage devices	1%
	8523.52	“Smart Cards”	1%
	8523.59	Other :	
	8523.59.01	Proximity cards and tags	1%
	8523.59.09	Other	1%
	8523.80	Other :	
	8523.80.01	Recorded gramophone records	1%

	8523.80.09	Other	1%
85.25		Transmission apparatus for radio-broadcasting or	
	8525.50	Transmission apparatus	1%
	8525.60	Transmission apparatus incorporating reception apparatus	1%
	8525.80	Television cameras, digital cameras and video camera recorders :	
	8525.80.01	Television cameras	1%
	8525.80.09	Digital cameras and video camera recorders	1%
85.27		Reception apparatus for radio-broadcasting,	
		Radio -broadcast receivers capable of operating without an external source of power :	
	8527.12	Pocket-size radio cassette-players :	
	8527.12.09	Other	5%
	8527.13	Other apparatus combined with sound recording or reproducing apparatus :	
	8527.13.09	Other	5%
	8527.19	Other :	
	8527.19.09	Other	5%
		Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :	
	8527.21	Combined with sound recording or reproducing apparatus	5%
	8527.29	Other	5%
		Other :	
	8527.91	Combined with sound recording or reproducing apparatus	5%

	8527.92	Not combined with sound recording or reproducing apparatus but combined with a clock	5%
	8527.99	Other	5%
85.28		Monitors and projectors, not incorporating	
		Cathode-ray tube monitors :	
	8528.49	Other :	
	8528.49.01	Used / reconditioned	5%
	8528.49.09	Other	5%
		Other monitors :	
	8528.59	Other :	
	8528.59.01	Used / reconditioned	5%
	8528.59.09	Other	5%
		Projectors :	
	8528.69	Other	5%
		Reception apparatus for television, whether or	
	8528.71	Not designed to incorporate a video display or screen :	
	8528.71.01	Used / reconditioned	5%
	8528.71.02	Other, colour	5%
	8528.71.09	Other	5%
	8528.72	Other, colour :	
	8528.72.03	Other, used / reconditioned	5%
	8528.72.09	Other	5%
	8528.73	Other, black and white or other monochrome :	
	8528.73.03	Other, used / reconditioned	5%
	8528.73.09	Other	5%
85.29		Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.	

	8529.10	Aerials and aerial reflectors of all kinds; parts suitable or use therewith :	
	8529.10.01	Antennas	1%
	8529.10.02	Parabolic antennas and parabolic reflector dishes for satellite television reception	1%
	8529.10.09	Other	1%
	8529.90	Other	1%
85.31		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.	
	8531.10	Burglar or fire alarms and similar apparatus	1%
	8531.20	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	1%
	8531.80	Other apparatus :	
	8531.80.01	Electric Call Bells	1%
	8531.80.09	Other	1%
	8531.90	Parts	1%
85.32		Electrical capacitors, fixed, variable or adjustable (pre-set).	
	8532.10	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) :	
	8532.10.01	Contaminated with or containing PCB	1%
	8532.10.09	Other	1%
		Other fixed capacitors :	
	8532.21	Tantalum :	

	8532.21.01	Contaminated with or containing PCB	1%
	8532.21.09	Other	1%
	8532.22	Aluminium electrolytic :	
	8532.22.01	Contaminated with or containing PCB	1%
	8532.22.09	Other	1%
	8532.23	Ceramic dielectric, single layer :	
	8532.23.01	Contaminated with or containing PCB	1%
	8532.23.09	Other	1%
	8532.24	Ceramic dielectric, multiplayer :	
	8532.24.01	Contaminated with or containing PCB	1%
	8532.24.09	Other	1%
	8532.25	Dielectric of paper or plastics :	
	8532.25.01	Contaminated with or containing PCB	1%
	8532.25.09	Other	1%
	8532.29	Other :	
	8532.29.01	Contaminated with or containing PCB	1%
	8532.29.09	Other	1%
	8532.30	Variable or adjustable (pre-set) capacitors :	
	8532.30.01	Contaminated with or containing PCB	1%
	8532.30.09	Other	1%
	8532.90	Parts :	
	8532.90.01	Contaminated with or containing PCB	1%
	8532.90.09	Other	1%
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.	
	8533.10	Fixed carbon resistors, composition or film types	1%
		Other fixed resistors :	
	8533.21	For a power handling capacity not exceeding 20W	1%
	8533.29	Other	1%

		Wirewound variable resistors, including rheostats and potentiometers :	
	8533.31	For a power handling capacity not exceeding 20 W	1%
	8533.39	Other	1%
	8533.40	Other variable resistors, including rheostats and potentiometers	1%
	8533.90	Parts	1%
85.34	8534.00	Printed circuits.	1%
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.	
	8535.10	Fuses	1%
		Automatic circuit breakers :	
	8535.21	For a voltage of less than 72.5 kV	1%
	8535.29	Other	1%
	8535.30	Isolating switches and make-and-break switches	1%
	8535.40	Lightning arresters, voltage limiters and surge suppressors	1%
	8535.90	Other	1%

85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.	
	8536.10	Fuses	1%
	8536.20	Automatic circuit breakers	1%
	8536.30	Other apparatus for protecting electrical circuits	1%
		Relays :	
	8536.41	For a voltage not exceeding 60 V	1%
	8536.49	Other	1%
	8536.50	Other switches :	
	8536.50.01	Starters for fluorescent lamps	1%
	8536.50.02	For use in radio apparatus, electrical instruments, electrical machinery, electrical appliances and the like	1%
	8536.50.03	Main switches of 24 Amp and over	1%
	8536.50.09	Other	1%
		Lamp-holders, plugs and sockets :	
	8536.61	Lamp-holders :	
	8536.61.01	Holders for fluorescent lamps and starters	1%
	8536.61.09	Other	1%
	8536.69	Other	20% or Rs. 15/= per unit
	8536.70	Connectors for optical fibres, optical fibre bundles or cables	1%
	8536.90	Other apparatus	1%

85.37		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.	
	8537.10	For a voltage not exceeding 1,000 V	1%
	8537.20	For a voltage exceeding 1,000 V	1%
85.38		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.	
	8538.10	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	1%
	8538.90	Other :	
	8538.90.01	Metallic components required for the manufacture of electric accessories	1%
	8538.90.09	Other	20% or Rs. 15/= per unit
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.	
	8539.10	Sealed beam lamp units	1%
		Other filament lamps, excluding ultra-violet or infra-red lamps :	
	8539.21	Tungsten halogen	1%

	8539.22	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	Rs. 10/= per unit
	8539.29	Other	1%
		Discharge lamps, other than ultra-violet lamps :	
	8539.31	Fluorescent, hot cathode :	
	8539.31.09	Other	1%
	8539.32	Mercury or sodium vapour lamps; metal; halide lamps	1%
	8539.39	Other	1%
		Ultra-violet or infra-red lamps; arc-lamps :	
	8539.41	Arc-lamps	1%
	8539.49	Other	1%
	8539.90	Parts	1%
85.4		Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	
		Cathode-ray television picture tubes, including video monitor cathode-ray tubes :	
	8540.11	Colour :	
	8540.11.01	Used / reconditioned	1%
	8540.11.09	Other	1%
	8540.12	Black and white or other monochrome :	
	8540.12.01	Used / reconditioned	1%
	8540.12.09	Other	1%
	8540.20	Television camera tubes; image converters and intensifiers; other photocathode tubes	1%

	8540.4	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	1%
	8540.50	Data/graphic display tubes, black and white or other monochrome	1%
	8540.60	Other cathode-ray tubes	1%
		Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :	
	8540.71	Magnetrons	1%
	8540.72	Klystrons	1%
	8540.79	Other	1%
		Other valves and tubes :	
	8540.81	Receiver or amplifier valves and tubes	1%
	8540.89	Other	1%
		Parts :	
	8540.91	Of cathode-ray tubes	1%
	8540.99	Other	1%
85.41		Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mountd piezo-electric crystals.	
	8541.10	Diodes, other than photosensitive or light emitting diodes	1%
		Transistors, other than photosensitive transistors :	
	8541.21	With a dissipation rate of less than 1 W	1%
	8541.29	Other	1%
	8541.30	Thyristors, discs and triacs, oter than photosensitive devices	1%

	8541.40	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes :	
	8541.40.01	Photovoltaic cells whether or not assembled in modules or made up into panels	1%
	8541.40.09	Other	1%
	8541.50	Other semiconductor devices	1%
	8541.60	Mounted piezo-electric crystals	1%
	8541.90	Parts	1%
85.42		Electronic integrated circuits.	
		Electronic integrated circuits :	
	8542.31	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	1%
	8542.32	Memories	1%
	8542.33	Amplifiers	1%
	8542.39	Other	1%
	8542.90	Parts	1%
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	
	8543.10	Particle accelerators	1%
	8543.20	Signal generators	1%
	8543.30	Machines and apparatus for electroplating, electrolysis or electrophoresis	1%
	8543.70	Other machines and apparatus :	
	8543.70.01	Television boosters	1%

	8543.70.09	Other	1%
	8543.90	Parts	1%
85.44		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and	
		Winding wire :	
	8544.11	Of copper :	
	8544.11.01	Lacquered enamelled or anodised wire exceeding 0.120 mm (SWG 15.5 or AWG 14) and not exceeding 1.60 mm (SWG 41 or AWG 38) cross section	1%
	8544.11.09	Other	1%
	8544.19	Other	1%
	8544.20	Co-axial cable and other co-axial electric conductors :	
	8544.20.01	Co-axial cables	1%
	8544.20.09	Other	1%
	8544.30	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	1%
		Other electric conductors, for a voltage not exceeding 1,000 V :	
	8544.42	Fitted with connectors :	
	8544.42.01	For a voltage not exceeding 80 V	1%
	8544.42.09	Other	1%
	8544.49	Other :	
	8544.49.01	For a voltage not exceeding 80 V	1%
	8544.49.02	Other up to four cored unarmoured wire and cable not exceeding 16 mm ² conductor cross-section per core	1%
	8544.49.03	Other single and multi-cored wire and cable not exceeding 185 mm ² conductor cross-section per core	1%

	8544.49.04	Other armoured and underground cables not exceeding 150 mm ² conductor cross-section per core	1%
	8544.49.09	Other	1%
	8544.60	Other electric conductors, for a voltage exceeding 1000 V	1%
	8544.70	Optical fibre cables	1%
85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.	
		Electrodes :	
	8545.11	Of a kind used for furnaces	1%
	8545.19	Other :	
	8545.19.01	Arc lamp carbon	1%
	8545.19.09	Other	1%
	8545.20	Brushes	1%
	8545.90	Other	1%
85.46		Electrical Insulators of any material.	
	8546.10	Of glass	1%
	8546.20	Of ceramics	1%
	8546.90	Other	1%

85.47		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.	
	8547.10	Insulating fittings of ceramics	1%
	8547.20	Insulating fittings of plastics	1%
	8547.90	Other	1%
85.48		Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	
	8548.10	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :	
	8548.10.01	Waste and scrap of primary cells, primary batteries and electric accumulators	1%

	8548.10.02	Spent primary cells, spent primary batteries and spent electric accumulators	1%
	8548.9	Other	1%
87.02		Motor vehicles for the transport of ten or more persons, including the driver.	
	8702.10	With compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
	8702.10.01	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and half years old	5%
	8702.10.02	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and half years old	5%
	8702.10.03	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	5%
	8702.10.04	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	5%
	8702.10.06	Other, more than five years old	5%
	8702.90	Other :	
	8702.90.01	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and half years old	5%
	8702.90.02	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and half years old	5%

	8702.90.06	Other, more than five years old	5%
87.03		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 :	
	8703.10.01	Not more than three and half years old	5%
	8703.10.02	More than three and half years old	5%
		Other vehicles, with spark-ignition internal	
	8703.21	Of cylinder capacity not exceeding 1,000 cc :	
	8703.21.05	Motor cars including station wagons and racing cars, not more than three and half years old	5%
	8703.21.06	Motor cars including station wagons and racing cars, more than three and half years old	5%
	8703.21.07	Other, not more than three and half years old	5%
	8703.21.08	Other, more than three and half years old	5%
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
	8703.22.03	Motor cars including station wagons and racing cars, not more than three and half years old	5%
	8703.22.04	Motor cars including station wagons and racing cars, more than three and half years old	5%
	8703.22.05	Other, not more than three and half years old	5%
	8703.22.06	Other, more than three and half years old	5%

	8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :	
	8703.23.03	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 :	
	8703.23.03.10	Of a cylinder capacity not exceeding 1,600 cc	5%
	8703.23.03.90	Other	5%
	8703.23.04	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three and half years old	5%
	8703.23.05	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three and half years old	5%
	8703.23.06	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three and half years old	5%
	8703.23.07	Other of a cylinder capacity not exceeding 2,000 cc, not more than three and half years old	5%
	8703.23.08	Other of a cylinder capacity not exceeding 2,000 cc, more than three and half years old	5%
	8703.23.09	Other of a cylinder capacity exceeding 2,000 cc, not more than three and half years old	5%
	8703.23.10	Other of a cylinder capacity exceeding 2,000 cc, more than three and half years old	5%
	8703.24	Of a cylinder capacity exceeding 3,000 cc :	

	8703.24.03	Motor cars including station wagons and racing cars, not more than three and half years old	5%
	8703.24.04	Motor cars including station wagons and racing cars, more than three and half years old	5%
	8703.24.05	Other, not more than three and half years old	5%
	8703.24.06	Other, more than three and half years old	5%
		Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
	8703.31	Of a cylinder capacity not exceeding 1,500 cc :	
	8703.31.05	Motor cars including station wagons and racing cars, not more than three and half years old	5%
	8703.31.06	Motor cars including station wagons and racing cars, more than three and half years old	5%
	8703.31.07	Other, not more than three and half years old	5%
	8703.31.08	Other, more than three and half years old	5%
	8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :	
	8703.32.03	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 :	
	8703.32.03.10	Of a cylinder capacity not exceeding 1,600 cc	5%
	8703.32.03.90	Other	5%
	8703.32.04	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three and half years old	5%

8703.32.05	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three and half years old	5%
8703.32.06	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three and half years old	5%
8703.32.07	Other of a cylinder capacity not exceeding 2,000 cc, not more than three and half years old	5%
8703.32.08	Other of a cylinder capacity not exceeding 2,000 cc, more than three and half years old	5%
8703.32.09	Other, not more than three and half years old	5%
8703.32.10	Other, more than three and half years old	5%
8703.33	Of a cylinder capacity exceeding 2,500 cc :	
8703.33.03	Motor cars including station wagons and racing cars, not more than three and half years old	5%
8703.33.04	Motor cars including station wagons and racing cars, more than three and half years old	5%
8703.33.05	Other, not more than three and half years old	5%
8703.33.06	Other, more than three and half years old	5%
8703.9	Other :	
8703.90.03	Other electric, not more than three and half years old	5%
8703.90.04	Other electric, more than three and half years old	5%
8703.90.05	Other, not more than three and half years old	5%
8703.90.06	Other, more than three and half years old	5%

87.04		Motor vehicles for the transport of goods.	
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
	8704.21	g.v.w. not exceeding 5 tonnes :	
	8704.21.04	Chassis fitted with engines and cabs for vehicles of heading 8704.21.08, more than five years old	5%
	8704.21.08	Vehicles with separate bodies for cabin and cargo area and designed for 3 persons (adults) or less including the driver and cargo carrying capacity of 1,500 kg or more, more than five years old	5%
	8704.21.10	Vehicles with separate bodies for cabin and cargo area and designed for 3 persons (adults) or less including the driver and cargo carrying capacity of less than 1,500 kg, more than five years old	5%
	8704.21.12	Other vehicles with separate bodies for cabin and cargo area and cargo carrying capacity of 800 kg or more, more than five years old	5%
	8704.21.13	Other vehicles of g.v.w. less than 1,500 kg, not more than five years old	5%
	8704.21.14	Other vehicles of g.v.w. less than 1,500 kg, more than five years old	5%
	8704.21.15	Other, not more than five years old	5%
	8704.21.16	Other, more than five years old	5%
	8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :	

	8704.22.02	More than five years old	5%
	8704.23	g.v.w. exceeding 20 tonnes :	
	8704.23.02	Tankers and bowsers with stainless steel tanks for transport of milk, refrigerated trucks, lorries and other trucks more than five years old	5%
	8704.23.04	Other, more than five years old	5%
		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 8704.31.06, more than five years old	5%
	8704.31.06	Vehicles with separate bodies for cabin and cargo area and designed for 3 persons (adults) or less including the driver and cargo carrying capacity of 1,500 kg or more, more than five years old	5%
	8704.31.08	Vehicles with separate bodies for cabin and cargo area and designed for 3 persons (adults) or less including the driver and cargo carrying capacity of less than 1,500 kg, more than five years old	5%
	8704.31.10	Other vehicles with separate bodies for cabin and cargo area and cargo carrying capacity of 800 kg or more, more than five years old	5%
	8704.31.11	Other vehicles of g.v.w. less than 1,500 kg, not more than five years old	5%
	8704.31.12	Other vehicles of g.v.w. less than 1,500 kg, more than five years old	5%

	8704.31.13	Other, not more than five years old	5%
	8704.31.14	Other, more than five years old	5%
	8704.32	g.v.w. exceeding 5 tonnes :	
	8704.32.02	Tankers and bowsers with stainless steel tanks for transport of milk, more than five years old	5%
	8704.32.04	Other, more than five years old	5%
	8704.9	Other :	
	8704.90.03	Other electric, not more than five years old	5%
	8704.90.04	Other electric, more than five years old	5%
	8704.90.05	Other, not more than five years old	5%
	8704.90.06	Other, more than five years old	5%
87.06	8706.00	Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05 :	
	8706.00.05	Used chassis fitted with engines	5%
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	
	8707.10	For the vehicles of heading 87.03	5%
	8707.90	Other :	
	8707.90.01	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	5%
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	

		Other parts and accessories of bodies (including cabs) :	
	8708.29	Other :	
	8708.29.01	"Cut-portions" of bodies and cabs	5%
		Other parts and accessories :	
	8708.99	Other :	
	8708.99.04	"Cut-portions" of motor vehicles	5%
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	
	8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc :	
	8711.10.01	Not more than three years old	5%
	8711.10.09	More than three years old	5%
	8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :	
	8711.20.01	Exceeding 50 cc but not exceeding 200 cc, not more than three years old	5%
	8711.20.02	Exceeding 50 cc but not exceeding 200 cc, more than three years old	5%
	8711.20.03	Other, not more than three years old	5%
	8711.20.09	Other, more than three years old	5%
	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :	
	8711.30.01	Exceeding 250 cc but not exceeding 350 cc not more than three years old	5%
	8711.30.09	Other	5%

	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	5%
	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	5%
	8711.90	Other :	
	8711.90.01	Electrically operated motor bicycles	5%
	8711.90.09	Other	5%
91.01		Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	
		Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :	
	9101.11	With mechanical display only	10% or Rs. 250/= per unit
	9101.19	Other :	
	9101.19.01	With opto-electronic display only	10% or Rs. 250/= per unit
	9101.19.09	Other	10% or Rs. 250/= per unit
		Other wrist-watches, whether or not incorporating a stop-watch facility :	
	9101.21	With automatic winding	10% or Rs. 250/= per unit
	9101.29	Other	10% or Rs. 250/= per unit
		Other :	
	9101.91	Electrically operated	10% or Rs. 250/= per unit
	9101.99	Other	10% or Rs. 250/= per unit
91.02		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.	

		Wrist watches, electrically operated, whether or not incorporating a stop watch facility :	
	9102.11	With mechanical display only	10% or Rs. 15/= per unit
	9102.12	With opto-electronic display only	10% or Rs. 15/= per unit
	9102.19	Other	10% or Rs. 15/= per unit
		Other wrist-watches, whether or not incorporating a stop-watch facility :	
	9102.21	With automatic winding	10% or Rs. 15/= per unit
	9102.29	Other	10% or Rs. 15/= per unit
		Other :	
	9102.91	Electrically operated	10% or Rs. 15/= per unit
	9102.99	Other	10% or Rs. 15/= per unit
91.03		Clocks with watch movements, excluding clocks of heading 91.04.	
	9103.10	Electrically operated	10% or Rs. 50/= per unit
	9103.90	Other	10% or Rs. 50/= per unit
91.04	9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	10% or Rs. 50/= per unit
91.05		Other clocks.	
		Alarm clocks :	
	9105.11	Electrically operated	10% or Rs. 50/= per unit
	9105.19	Other	10% or Rs. 50/= per unit
		Wall clocks :	
	9105.21	Electrically operated	10% or Rs. 50/= per unit
	9105.29	Other	10% or Rs. 50/= per unit
		Other :	
	9105.91	Electrically operated	10% or Rs. 50/= per unit
	9105.99	Other	10% or Rs. 50/= per unit
91.07	9107.00	Time switches with clock or watch movement or with synchronous motor.	10%
91.08		Watch movements, complete and assembled.	
		Electrically operated :	

	9108.11	With mechanical display only or with a device to which a mechanical display can be incorporated	10%
	9108.12	With opto-electronic display only	10%
	9108.19	Other	10%
	9108.20	With automatic winding	10%
	9108.90	Other	10%
91.09		Clock movements, complete and assembled.	
		Electrically operated :	
	9109.11	Of alarm clocks	10%
	9109.19	Other	10%
	9109.90	Other	10%
91.1		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	
		Of watches :	
	9110.11	Complete movements, unassembled or partly assembled (movement sets)	10%
	9110.12	Incomplete movements, assembled	10%
	9110.19	Rough movements	10%
	9110.90	Other	10%
91.11		Watch cases and parts thereof.	
	9111.10	Cases of precious metal or of metal clad with precious metal	10%
	9111.20	Cases of base metal, whether or not gold-or silver-plated	10%
	9111.80	Other cases	10%
	9111.90	Parts	10%
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	

	9112.20	Cases	10%
	9112.90	Parts	10%
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.	
	9113.10	Of precious metal or of metal clad with precious metal	10%
	9113.20	Of base metal, whether or not gold-or silver-plated	10%
	9113.90	Other	10%
91.14		Other clock or watch parts.	
	9114.10	Springs, including hair-springs	10%
	9114.20	Jewels	10%
	9114.30	Dials	10%
	9114.40	Plates and bridges	10%
	9114.90	Other	10%
95.04		Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.	
	9504.40	Playing cards	20% or Rs. 25/= per pack
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	

9603.10	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles :	
9603.10.01	Brooms made of coconut fibre	10% or Rs. 25/= per unit
9603.10.02	Brooms made of other fibre	10% or Rs. 25/= per unit
9603.10.03	Tawashi brushes made of 100% coconut fibre	10% or Rs. 10/= per unit
9603.10.04	Tawashi brushes made of coconut fibre mixed with other vegetable fibre	10% or Rs. 10/= per unit
9603.10.05	Tawashi brushes made of coir fibre mixed with artificial fibre	10% or Rs. 10/= per unit
9603.10.06	Other brushes made of coconut fibre	10% or Rs. 10/= per unit
9603.10.07	Brushes made of other fibre	10% or Rs. 10/= per unit
	Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances :	
9603.21	Tooth brushes, including dental-plate brushes	10% or Rs. 10/= per unit
9603.29	Other	10% or Rs. 10/= per unit
9603.40	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	10% or Rs. 10/= per unit
9603.90	Other	10% or Rs. 25/= per unit

96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.	
	9608.10	Ball point pens :	
	9608.10.01	Plastic	10% or Rs. 10/= per unit
	9608.10.09	Other	10% or Rs. 10/= per unit
	9608.20	Felt tipped and other porous-tipped pens and markers :	
	9608.20.01	Plastic	10% or Rs. 10/= per unit
	9608.20.09	Other	10% or Rs. 10/= per unit
		Fountain pens, stylograph pens and other pens :	
	9608.31	Indian ink drawing pens	10% or Rs. 10/= per unit
	9608.39	Other	10% or Rs. 10/= per unit
	9608.50	Sets of articles from two more of the foregoing subheadings	10% or Rs. 10/= per unit
	9608.60	Refills for ball point pens, comprising the ball point and ink-reservoir :	
	9608.60.01	Plastic	10% or Rs. 2.50 per unit
	9608.60.09	Other	10% or Rs. 2.50 per unit
		Other :	
	9608.99	Other :	
	9608.99.05	Refills for ball point pens, plastic	10% or Rs. 2.50 per unit
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	

	9613.10	Pocket lighters, gas fuelled, non-refillable	20% or Rs. 25/= per unit
	9613.20	Pocket lighters, gas fuelled, refillable	20% or Rs. 25/= per unit