

H.S. Hdg. (1)	H.S. Code (2)	Description (3)	Customs Duty Pref.	Customs Duty Gen.	Unit of Qty.	VAT	PAL	NBT	Cess	Excise
		Chapter 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof								
		<u>Chapter Notes</u>								
87.01		Tractors (other than tractors of heading 87.09).								
	8701.10	- Pedestrian controlled tractors :								
	8701.10.10	--- More than ten years old	(PK)Free (IN)Free (SF)Free (SD)Free	Free	u	Ex	5%	2%		
	8701.10.90	--- Other	(PK)Free (IN)Free (SF)Free (SD)Free	Free	u	Ex	5%	2%		
	8701.20	- Road tractors for semi-trailers :								
	8701.20.10	--- Not more than five years old	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	u	12%	5%	2%		
	8701.20.20	--- More than five years old	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	u	12%	5%	2%		
	8701.30	- Track-laying tractors :								
	8701.30.10	--- Not more than five years old	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	u	12%	5%	2%		
	8701.30.20	--- More than five years old	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	u	12%	5%	2%		
	8701.90	- Other :								
	8701.90.10	--- Agricultural tractors, not more than ten years old	(PK)Free (IN)Free (SF)Free (SD)Free	Free	u	Ex	5%	2%		
	8701.90.20	--- Agricultural tractors, more than ten years old	(PK)Free (IN)Free (SF)Free (SD)Free	Free	u	Ex	5%	2%		

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	8701.90.30	--- Other, not more than ten years old	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	u	12%	5%	2%		
	8701.90.40	--- Other, more than ten years old	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	u	12%	5%	2%		
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) :								
		--- Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and half years old								
	8702.10.11	---- Hybrid electric vehicles		15%	u	12%	5%	2%		
	8702.10.19	---- Other		30%	u	12%	5%	2%		102%
	8702.10.20	--- Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and half years old		30%	u	12%	5%	2%		102% or Rs. 367,500/= per unit
		--- Motor vehicles for the transport of 13 or more persons (adults) but less than 17 persons (adults) including the driver, not more than five years old								
	8702.10.31	---- Hybrid electric vehicles		15%	u	12%	5%	2%		
	8702.10.39	---- Other		30%	u	12%	5%	2%		33%
	8702.10.40	--- Motor vehicles for the transport of 13 or more persons (adults) but less than 17 persons (adults) including the driver, more than five years old		30%	u	12%	5%	2%		33% or Rs. 218,500/= per unit
		--- Other, not more than five years old								
	8702.10.51	---- Hybrid electric vehicles		Free	u	12%	5%	2%		
	8702.10.59	---- Other		Free	u	12%	5%	2%		
	8702.10.60	--- Other, more than five years old		Free	u	12%	5%	2%		Rs. 109,000/= per unit
	8702.90	- Other :								
		--- Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and half years old								
	8702.90.11	---- Hybrid electric vehicles		15%	u	12%	5%	2%		
	8702.90.19	---- Other		30%	u	12%	5%	2%		68%
	8702.90.20	--- Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and half years old		30%	u	12%	5%	2%		68% or Rs. 218,500/= per unit
		--- Motor vehicles for the transport of 13 or more persons (adults) but less than 17 persons (adults) including the driver, not more than five years old								
	8702.90.31	---- Hybrid electric vehicles		15%	u	12%	5%	2%		
	8702.90.39	---- Other		30%	u	12%	5%	2%		28%

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	8702.90.40	--- Motor vehicles for the transport of 13 or more persons (adults) but less than 17 persons (adults) including the driver, more than five years old		30%	u	12%	5%	2%		28% or Rs. 146,000/= per unit
		--- Other, not more than five years old								
	8702.90.51	---- Hybrid electric vehicles		Free	u	12%	5%	2%		
	8702.90.59	---- Other		Free	u	12%	5%	2%		
	8702.90.60	--- Other, more than five years old		Free	u	12%	5%	2%		Rs. 109,000/= per unit
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 :								
	8703.10.10	--- Not more than three and half years old		30%	u	12%	5%	2%		23%
	8703.10.20	--- More than three and half years old		30%	u	12%	5%	2%		23% or Rs. 146,000/= per unit
		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine :								
	8703.21	-- Of cylinder capacity not exceeding 1,000 cc :								
	8703.21.10	--- Ambulances and prison vans not more than three and half years old		30%	u	12%	5%	2%		
	8703.21.20	--- Ambulances and prison vans more than three and half years old		30%	u	12%	5%	2%		
	8703.21.30	--- Hearses not more than three and half years old		30%	u	12%	5%	2%		23%
	8703.21.40	--- Hearses more than three and half years old		30%	u	12%	5%	2%		23% or Rs. 146,000/= per unit
		--- Auto-trishaws :								
	8703.21.51	---- Driven by liquefied petroleum (LP) gas not more than three and half years old		15%	u	12%	5%	2%		
	8703.21.52	---- Driven by liquefied petroleum (LP) gas more than three and half years old		15%	u	12%	5%	2%		
	8703.21.53	---- Other not more than three and half years old		15%	u	12%	5%	2%		
	8703.21.54	---- Other more than three and half years old		15%	u	12%	5%	2%		
		--- Motor cars including station wagons and racing cars, not more than three and half years old								
	8703.21.61	---- Hybrid electric vehicles	(GT)12%	15%	u	12%	5%	2%		
	8703.21.69	---- Other	(GT)24%	30%	u	12%	5%	2%		23%
	8703.21.70	--- Motor cars including station wagons and racing cars, more than three and half years old	(GT)24%	30%	u	12%	5%	2%		23% or Rs. 146,000/= per unit
		--- Other :								
	8703.21.91	---- Hybrid electric vehicles, not more than three and a half years old	(GT)12%	15%	u	12%	5%	2%		
	8703.21.92	---- Other, not more than three and a half years old	(GT)24%	30%	u	12%	5%	2%		23%

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	8703.21.93	----	More than three and a half years old	(GT)24%	30%	u	12%	5%	2%	23% or Rs. 146,000/= per unit
	8703.22	--	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:							
	8703.22.10	---	Ambulances and prison vans not more than three and half years old		30%	u	12%	5%	2%	
	8703.22.20	---	Ambulances and prison vans more than three and half years old		30%	u	12%	5%	2%	
	8703.22.30	---	Hearses not more than three and half years old		30%	u	12%	5%	2%	37%
	8703.22.40	---	Hearses more than three and half years old		30%	u	12%	5%	2%	37% or Rs. 182,000/= per unit
		---	Motor cars including station wagons and racing cars, not more than three and half years old							
	8703.22.51	----	Hybrid electric vehicles		15%	u	12%	5%	2%	
	8703.22.59	----	Other		30%	u	12%	5%	2%	37%
	8703.22.60	---	Motor cars including station wagons and racing cars, more than three and half years old		30%	u	12%	5%	2%	37% or Rs. 182,000/= per unit
		---	Other, not more than three and half years old							
	8703.22.71	----	Hybrid electric vehicles		15%	u	12%	5%	2%	
	8703.22.79	----	Other		30%	u	12%	5%	2%	37%
	8703.22.80	---	Other, more than three and half years old		30%	u	12%	5%	2%	37% or Rs. 182,000/= per unit
	8703.23	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :							
	8703.23.10	---	Ambulances and prison vans not more than three and half years old		30%	u	12%	5%	2%	
	8703.23.20	---	Ambulances and prison vans more than three and half years old		30%	u	12%	5%	2%	
	8703.23.30	---	Hearses not more than three and half years old		30%	u	12%	5%	2%	47%
	8703.23.40	---	Hearses more than three and half years old		30%	u	12%	5%	2%	47% or Rs. 218,000/= per unit
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three and half years old :							
	8703.23.51	----	Hybrid electric vehicles of a cylinder capacity not exceeding 1600cc.	(GT)9.9%	15%	u	12%	5%	2%	
	8703.23.52	----	Other, of a cylinder capacity not exceeding 1600cc.	(GT)19.91%	30%	u	12%	5%	2%	37%
	8703.23.53	----	Other hybrid electric vehicles	(GT)9.9%	15%	u	12%	5%	2%	
	8703.23.59	----	Other	(GT)19.91%	30%	u	12%	5%	2%	47%
	8703.23.60	---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three and half years old	(GT)19.91%	30%	u	12%	5%	2%	47% or Rs. 218,000/= per unit
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three and half years old							
	8703.23.71	----	Hybrid electric vehicles	(GT)13.5%	15%	u	12%	5%	2%	
	8703.23.79	----	Other	(GT)27%	30%	u	12%	5%	2%	58%

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	8703.23.80	--- Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three and half years old	(GT)27%	30%	u	12%	5%	2%		58% or Rs. 218,000/= per unit
		--- Other :								
	8703.23.91	---- Hybrid electric vehicles of a cylinder capacity not exceeding 2000cc., not more than three and a half years old	(GT)9.9%	15%	u	12%	5%	2%		
	8703.23.92	---- Other, of a cylinder capacity not exceeding 2000cc., not more than three and a half years old	(GT)19.91%	30%	u	12%	5%	2%		47%
	8703.23.93	---- of a cylinder capacity not exceeding 2000cc., more than three and a half years old	(GT)27%	30%	u	12%	5%	2%		47% or Rs. 218,000/= per unit
	8703.23.94	---- Hybrid electric vehicles of a cylinder capacity exceeding 2000cc., not more than three and a half years old	(GT)13.5%	15%	u	12%	5%	2%		
	8703.23.95	---- Other, of a cylinder capacity exceeding 2000cc., not more than three and a half years old	(GT)27%	30%	u	12%	5%	2%		58%
	8703.23.96	---- of a cylinder capacity exceeding 2000cc., more than three and a half years old	(GT)27%	30%	u	12%	5%	2%		58% or Rs. 218,000/= per unit
	8703.24	-- Of a cylinder capacity exceeding 3,000 cc :								
	8703.24.10	--- Ambulances and prison vans not more than three and half years old		30%	u	12%	5%	2%		
	8703.24.20	--- Ambulances and prison vans more than three and half years old		30%	u	12%	5%	2%		
	8703.24.30	--- Hearses not more than three and half years old		30%	u	12%	5%	2%		78%
	8703.24.40	--- Hearses more than three and half years old		30%	u	12%	5%	2%		78% or Rs. 218,000/= per unit
		--- Motor cars including station wagons and racing cars, not more than three and half years old								
	8703.24.51	---- Hybrid electric vehicles	(GT)13.5%	15%	u	12%	5%	2%		
	8703.24.59	---- Other	(GT)27%	30%	u	12%	5%	2%		78%
	8703.24.60	--- Motor cars including station wagons and racing cars, more than three and half years old	(GT)27%	30%	u	12%	5%	2%		78% or Rs. 218,000/= per unit
	8703.24.70	--- Other, not more than three and half years old								
	8703.24.71	---- Hybrid electric vehicles	(GT)14%	15%	u	12%	5%	2%		
	8703.24.79	---- Other	(GT)27%	30%	u	12%	5%	2%		78%
	8703.24.80	--- Other, more than three and half years old	(GT)27%	30%	u	12%	5%	2%		78% or Rs. 218,000/= per unit
		- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :								
	8703.31	-- Of a cylinder capacity not exceeding 1,500 cc :								
	8703.31.10	--- Ambulances and prison vans not more than three and half years old		30%	u	12%	5%	2%		
	8703.31.20	--- Ambulances and prison vans more than three and half years old		30%	u	12%	5%	2%		
	8703.31.30	--- Hearses not more than three and half years old		30%	u	12%	5%	2%		73%

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	8703.31.40	--- Hearses more than three and half years old		30%	u	12%	5%	2%		73% or Rs. 331,000/= per unit
	8703.31.50	--- Auto-trishaws not more than three and half years old		15%	u	12%	5%	2%		
	8703.31.60	--- Auto-trishaws more than three and half years old		15%	u	12%	5%	2%		
	8703.31.70	--- Motor cars including station wagons and racing cars, not more than three and half years old	(GT)24%	30%	u	12%	5%	2%		73%
	8703.31.80	--- Motor cars including station wagons and racing cars, more than three and half years old	(GT)24%	30%	u	12%	5%	2%		73% or Rs. 331,000/= per unit
		--- Other :								
	8703.31.91	---- Not more than three and half years old	(GT)24%	30%	u	12%	5%	2%		73%
	8703.31.92	---- More than three and half years old	(GT)24%	30%	u	12%	5%	2%		73% or Rs. 331,000/= per unit
	8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :								
	8703.32.10	--- Ambulances and prison vans not more than three and half years old		30%	u	12%	5%	2%		
	8703.32.20	--- Ambulances and prison vans more than three and half years old		30%	u	12%	5%	2%		
	8703.32.30	--- Hearses not more than three and half years old		30%	u	12%	5%	2%		114%
	8703.32.40	--- Hearses more than three and half years old		30%	u	12%	5%	2%		114% or Rs. 367,500/= per unit
		--- Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three and half years old :								
	8703.32.51	---- Of a cylinder capacity not exceeding 1,600 cc	(GT)19.91%	30%	u	12%	5%	2%		73%
	8703.32.59	---- Other	(GT)19.91%	30%	u	12%	5%	2%		114%
	8703.32.60	--- Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three and half years old	(GT)19.91%	30%	u	12%	5%	2%		114% or Rs. 367,500/= per unit
		--- Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three and half years old :								
	8703.32.71	---- Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	(GT)27%	30%	u	12%	5%	2%		124%
	8703.32.79	---- Other	(GT)27%	30%	u	12%	5%	2%		124%
	8703.32.80	--- Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three and half years old	(GT)27%	30%	u	12%	5%	2%		124% or Rs. 375,000/= per unit
		--- Other :								
	8703.32.91	---- Of a cylinder capacity not exceeding 2,000 cc, not more than three and half years old	(GT)19.91%	30%	u	12%	5%	2%		114%
	8703.32.92	---- Of a cylinder capacity not exceeding 2,000 cc, more than three and half years old	(GT)19.91%	30%	u	12%	5%	2%		114% or Rs. 367,500/= per unit
	8703.32.93	---- Motor - homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) of a cylinder capacity exceeding 2000cc , not more than three and half years old	(GT)13.5%	15%	u	12%	5%	2%		

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	8703.32.94	----	Other of a cylinder capacity exceeding 2000 cc., not more than three and half years old	(GT)27%	30%	u	12%	5%	2%		124%
	8703.32.95	----	Of a cylinder capacity exceeding 2000 cc., more than three and half years old	(GT)27%	30%	u	12%	5%	2%		124% or Rs. 375,000/= per unit
	8703.33	--	Of a cylinder capacity exceeding 2,500 cc :								
	8703.33.10	---	Ambulances and prison vans not more than three and half years old		30%	u	12%	5%	2%		
	8703.33.20	---	Ambulances and prison vans more than three and half years old		30%	u	12%	5%	2%		
	8703.33.30	---	Hearses not more than three and half years old		30%	u	12%	5%	2%		138%
	8703.33.40	---	Hearses more than three and half years old		30%	u	12%	5%	2%		138% or Rs. 380,000/= per unit
	8703.33.50	---	Motor cars including station wagons and racing cars, not more than three and half years old	(GT)27%	30%	u	12%	5%	2%		138%
	8703.33.60	---	Motor cars including station wagons and racing cars, more than three and half years old	(GT)27%	30%	u	12%	5%	2%		138% or Rs. 380,000/= per unit
		---	Other, not more than three and half years old								
	8703.33.71	----	Motor-homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc)	(GT)13.5%	15%	u	12%	5%	2%		
	8703.33.79	----	Other	(GT)27%	30%	u	12%	5%	2%		138%
	8703.33.80	---	Other, more than three and half years old	(GT)27%	30%	u	12%	5%	2%		138% or Rs. 380,000/= per unit
	8703.90	-	Other :								
	8703.90.10	---	Electric auto-trishaws not more than three and half years old		5%	u	12%	5%	2%		
	8703.90.20	---	Electric auto-trishaws more than three and half years old		15%	u	12%	5%	2%		
	8703.90.30	---	Electric, not more than three and half years old		15%	u	12%	5%	2%		
	8703.90.40	---	Other electric, more than three and half years old		30%	u	12%	5%	2%		
	8703.90.50	---	Other, not more than three and half years old...		15%	u	12%	5%	2%		
	8703.90.60	---	Other, more than three and half years old		30%	u	12%	5%	2%		64% or Rs. 312,000/= per unit
87.04			Motor vehicles for the transport of goods.								
	8704.10	-	Dumpers designed for off-highway use	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	u	12%	5%	2%		
		-	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :								
	8704.21	--	g.v.w. not exceeding 5 tonnes :								
		---	Tankers and bowsers with stainless steel tanks for transport of milk :								
	8704.21.11	----	Not more than five years old	(GT)4.5%	5%	u	12%	5%	2%		

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	8704.21.12	----	More than five years old	(GT)4.5%	5%	u	12%	5%	2%		
	8704.21.20	---	Chassis fitted with engines and cabs for vehicles of national subdivision 8704.21.51, not more than five years old		5%	u	12%	5%	2%		
	8704.21.30	---	Chassis fitted with engines and cabs for vehicles of national subdivision 8704.21.52, more than five years old		5%	u	12%	5%	2%		Rs. 109,000/= per unit
		---	Auto-trishaws :								
	8704.21.41	----	Not more than five years old		5%	u	12%	5%	2%		
	8704.21.42	----	More than five years old		5%	u	12%	5%	2%		
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 1500 kg or more								
	8704.21.51	----	Not more than five years old		5%	u	12%	5%	2%		
	8704.21.52	----	More than five years old		5%	u	12%	5%	2%		Rs. 109,000/= per unit
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 1500 kg								
	8704.21.61	----	Not more than five years old		15%	u	12%	5%	2%		
	8704.21.62	----	More than five years old		15%	u	12%	5%	2%		Rs. 109,000/= per unit
		---	Other vehicles with separate bodies for cabin and cargo area, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :								
	8704.21.71	----	Not more than five years old		30%	u	12%	5%	2%		12%
	8704.21.72	----	More than five years old		30%	u	12%	5%	2%		12% or Rs. 109,000/= per unit
		---	Other vehicles of g.v.w. less than 1,500 kg :								
	8704.21.81	----	Not more than five years old		30%	u	12%	5%	2%		22%
	8704.21.82	----	More than five years old		30%	u	12%	5%	2%		22% or Rs. 182,000/= per unit
		---	Other :								
	8704.21.91	----	Not more than five years old		30%	u	12%	5%	2%		32%
	8704.21.92	----	More than five years old		30%	u	12%	5%	2%		32% or Rs. 291,000/= per unit
	8704.22	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :								
	8704.22.10	---	Not more than five years old	(PK)Free (IN)Free (SF)4% (SD)1.5% (GT)4.5%	5%	u	12%	5%	2%		

H.S. Hdg. (1)	H.S. Code (2)		Description (3)	Customs Duty Pref.	Customs Duty Gen.	Unit of Qty.	VAT	PAL	NBT	Cess	Excise
	8704.22.20	---	More than five years old	(PK)Free (IN)Free (SF)4% (SD)1.5% (GT)4.5%	5%	u	12%	5%	2%		Rs. 109,000/= per unit
	8704.23	--	g.v.w. exceeding 20 tonnes :								
	8704.23.10	---	Tankers and bowsers with stainless steel tanks for transport of milk, refrigerated trucks, lorries and other trucks not more than five years old	(PK)Free (IN)Free (SF)4% (SD)1.5% (GT)4.5%	5%	u	12%	5%	2%		
	8704.23.20	---	Tankers and bowsers with stainless steel tanks for transport of milk, refrigerated trucks, lorries and other trucks more than five years old	(PK)Free (IN)Free (SF)4% (SD)1.5% (GT)4.5%	5%	u	12%	5%	2%		Rs. 109,000/= per unit
	8704.23.30	---	Other, not more than five years old	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	u	12%	5%	2%		
	8704.23.40	---	Other, more than five years old	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	u	12%	5%	2%		Rs. 109,000/= per unit
		-	Other, with spark-ignition internal combustion piston engine :								
	8704.31	--	g.v.w. not exceeding 5 tonnes :								
		---	Auto-trishaws :								
	8704.31.11	----	Not more than five years old		5%	u	12%	5%	2%		
	8704.31.12	----	More than five years old		5%	u	12%	5%	2%		
	8704.31.20	---	Chassis fitted with engines and cabs for vehicles of national subdivision 8704.31.41, not more than five years old		5%	u	12%	5%	2%		
	8704.31.30	---	Chassis fitted with engines and cabs for vehicles of national subdivision 8704.31.42, more than five years old		5%	u	12%	5%	2%		Rs. 109,000/= per unit
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 1500 kg or more								
	8704.31.41	----	Not more than five years old		5%	u	12%	5%	2%		
	8704.31.42	----	More than five years old		5%	u	12%	5%	2%		Rs. 109,000/= per unit
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 1500 kg								
	8704.31.51	----	Not more than five years old		15%	u	12%	5%	2%		
	8704.31.52	----	More than five years old		15%	u	12%	5%	2%		Rs. 109,000/= per unit

H.S. Hdg. (1)	H.S. Code (2)	Description (3)	Customs Duty Pref.	Customs Duty Gen.	Unit of Qty.	VAT	PAL	NBT	Cess	Excise
		--- Other vehicles with separate bodies for cabin and cargo area, and a cargo carrying capacity of 800 kg or more but excluding those vehicles with a engine compartment totally protruding to the front of the vehicle from the driving cab : :								
	8704.31.61	---- Not more than five years old		30%	u	12%	5%	2%		12%
	8704.31.62	---- More than five years old		30%	u	12%	5%	2%		12% or Rs. 109,000/= per unit
		--- Other vehicles of g.v.w. less than 1,500 kg :								
	8704.31.71	---- Not more than five years old		30%	u	12%	5%	2%		17%
	8704.31.72	---- More than five years old		30%	u	12%	5%	2%		17% or Rs. 146,000/= per unit
		--- Other :								
	8704.31.91	---- Not more than five years old		30%	u	12%	5%	2%		22%
	8704.31.92	---- More than five years old		30%	u	12%	5%	2%		22% or Rs. 182,000/= per unit
	8704.32	-- g.v.w. exceeding 5 tonnes :								
	8704.32.10	--- Tankers and bowsers with stainless steel tanks for transport of milk, not more than five years old	(PK)Free (IN)Free (SF)4% (SD)1.5% (GT)4.5%	5%	u	12%	5%	2%		
	8704.32.20	--- Tankers and bowsers with stainless steel tanks for transport of milk, more than five years old	(PK)Free (IN)Free (SF)4% (SD)1.5% (GT)4.5%	5%	u	12%	5%	2%		Rs. 109,000/= per unit
	8704.32.30	--- Other, not more than five years old	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	u	12%	5%	2%		
	8704.32.40	--- Other, more than five years old	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	u	12%	5%	2%		Rs. 109,000/= per unit
	8704.90	- Other :								
	8704.90.10	--- Electric auto-trishaws not more than five years old		15%	u	12%	5%	2%		
	8704.90.20	--- Electric auto-trishaws more than five years old		15%	u	12%	5%	2%		
	8704.90.30	--- Other electric, not more than five old		30%	u	12%	5%	2%		12%
	8704.90.40	--- Other electric, more than five years old		30%	u	12%	5%	2%		12% or Rs. 109,000/= per unit
	8704.90.50	--- Other, not more than five years old		30%	u	12%	5%	2%		32%

H.S. Hdg. (1)	H.S. Code (2)		Description (3)	Customs Duty Pref.	Customs Duty Gen.	Unit of Qty.	VAT	PAL	NBT	Cess	Excise
	8704.90.60	---	Other, more than five years old		30%	u	12%	5%	2%		32% or Rs. 218,500/= per unit
87.05			Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).								
	8705.10	-	Crane lorries	(PK)Free (IN)Free (SF)Free	Free	u	12%	5%	2%		
	8705.20	-	Mobile drilling derricks :								
	8705.20.10	---	Not more than seven years old	(PK)Free (IN)Free (SF)Free	Free	u	12%	5%	2%		
	8705.20.20	---	More than seven years old	(PK)Free (IN)Free (SF)Free	Free	u	12%	5%	2%		
	8705.30	-	Fire fighting vehicles :								
	8705.30.10	---	Not more than seven years old	(PK)Free (IN)Free (SF)Free (SD)Free	Free	u	12%	5%	2%		
	8705.30.20	---	More than seven years old	(PK)Free (IN)Free (SF)Free (SD)Free	Free	u	12%	5%	2%		
	8705.40	-	Concrete-mixer lorries	(PK)Free (IN)Free (SF)Free	Free	u	12%	5%	2%		
	8705.90	-	Other :								
	8705.90.10	---	Mobile workshops, not more than seven years old	(PK)Free (IN)Free (SF)Free (SD)Free (GT)Free	Free	u	12%	5%	2%		
	8705.90.20	---	Mobile workshops, more than seven years old	(PK)Free (IN)Free (SF)Free (SD)Free (GT)Free	Free	u	12%	5%	2%		
	8705.90.30	---	Other, not more than seven years old	(PK)Free (IN)Free (SF)Free (SD)Free	Free	u	12%	5%	2%		

H.S. Hdg. (1)	H.S. Code (2)	Description (3)	Customs Duty Pref.	Customs Duty Gen.	Unit of Qty.	VAT	PAL	NBT	Cess	Excise
	8705.90.40	---	Other, more than seven years old	(PK)Free (IN)Free (SF)Free (SD)Free	Free	u	12%	5%	2%	
87.06	8706.00		Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05 :							
	8706.00.10	---	New chassis fitted with engines for motor vehicles of heading 87.02, for the transport of twenty eight or more passengers including the driver	(AP)Free	Free	u	12%	5%	2%	
	8706.00.20	---	New chassis fitted with engines for other motor vehicles of heading 87.02	(AP)7.5%	15%	u	12%	5%	2%	
	8706.00.30	---	New chassis fitted with engines for motor vehicles of heading 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 with a g.v.w. of 3,000 kg or more		Free	u	12%	5%	2%	
	8706.00.40	---	Other new chassis fitted with engines for other motor vehicles		15%	u	12%	5%	2%	
	8706.00.50	---	Used chassis fitted with engines		15%	u	12%	5%	2%	10% Rs. 218,000/= per u
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		15%	u	12%	5%	2%	10% Rs. 291,000/= per u
	8707.90	-	Other :							
	8707.90.10	---	Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments		30%	u	12%	5%	2%	10% Rs. 291,000/= per u
	8707.90.20	---	Other, for the motor vehicles of heading 87.02, for the transport of twenty eight or more persons including the driver		Free	u	12%	5%	2%	
	8707.90.30	---	Other, for the manufacture of lorries and trucks of heading 87.04, of a g.v.w. exceeding 3,000 kg		Free	u	12%	5%	2%	
	8707.90.90	---	Other		15%	u	12%	5%	2%	
87.08			Parts and accessories of the motor vehicles of headings 87.01 to 87.05.							
	8708.10	-	Bumpers and parts thereof	(PK)Free (IN)Free (SF)10.83% (SD)4.5%	15%	kg	12%	5%	2%	
		-	Other parts and accessories of bodies (including cabs) :							
	8708.21	--	Safety seat belts	(PK)Free (IN)Free (SF)10.83% (SD)4.5%	15%	kg	12%	5%	2%	
	8708.29	--	Other :							
	8708.29.10	---	"Cut-portions" of bodies and cabs	(SF)17.5% (SD)5%	30%	kg	12%	5%	2%	10% Rs. 73,000/= per cut portion

H.S. Hdg. (1)	H.S. Code (2)		Description (3)	Customs Duty Pref.	Customs Duty Gen.	Unit of Qty.	VAT	PAL	NBT	Cess	Excise
	8708.29.90	---	Other	(IN)Free (SF)10.83% (SD)4.5%	15%	kg	12%	5%	2%		
	8708.30	-	Brakes and servo-brakes; parts thereof	(PK)Free (IN)Free (SF)10.83% (SD)4.5%	15%	kg	12%	5%	2%		
	8708.40	-	Gear boxes and parts thereof	(PK)Free (IN)Free (SF)10.83% (SD)4.5%	15%	kg	12%	5%	2%		
	8708.50	-	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	(PK)Free (IN)Free (SF)10.83% (SD)4.5%	15%	kg	12%	5%	2%		
	8708.70	-	Road wheels and parts and accessories thereof :								
	8708.70.10	---	Rims fitted with tyres, showing signs of wear	(SF)17.5% (SD)5%	30%	kg	12%	5%	2%		
	8708.70.20	---	Other, rims fitted with tyres	(SF)17.5% (SD)5%	30%	kg	12%	5%	2%		
	8708.70.90	---	Other	(SF)10.83% (SD)4.5%	15%	kg	12%	5%	2%		
	8708.80	-	Suspension systems and parts thereof (including shock-absorbers)	(PK)Free (IN)Free (SF)10.83% (SD)4.5%	15%	kg	12%	5%	2%		
		-	Other parts and accessories :								
	8708.91	--	Radiators and parts thereof	(SF)10.83% (SD)4.5%	15%	kg	12%	5%	2%		
	8708.92	--	Silencers (mufflers) and exhaust pipes; parts thereof	(SF)10.83% (SD)4.5%	15%	kg	12%	5%	2%		
	8708.93	--	Clutches and parts thereof	(PK)Free (IN)Free (SF)10.83% (SD)4.5%	15%	kg	12%	5%	2%		
	8708.94	--	Steering wheels, steering columns and steering boxes; parts thereof	(PK)Free (IN)Free (SF)10.83% (SD)4.5%	15%	kg	12%	5%	2%		
	8708.95	--	Safety airbags with inflator system; parts thereof		15%	kg	12%	5%	2%		
	8708.99	--	Other :								
	8708.99.10	---	New chassis not fitted with engines, but with or without fittings for motor vehicles of heading 87.02 and 87.04 with a g.v.w. of 3,000 kg or more		Free	kg	12%	5%	2%		
	8708.99.20	---	Other new chassis not fitted with engines, but with or without fittings		15%	kg	12%	5%	2%		
	8708.99.30	---	Other used chassis not fitted with engines, but with or without fittings		15%	kg	12%	5%	2%		
	8708.99.40	---	"Cut-portions" of motor vehicles	(SF)25.2% (AP)27%	30%	kg	12%	5%	2%	10%	Rs. 73,000/= per cut portion

H.S. Hdg. (1)	H.S. Code (2)		Description (3)	Customs Duty Pref.	Customs Duty Gen.	Unit of Qty.	VAT	PAL	NBT	Cess	Excise
	8708.99.90	---	Other		15%	kg	12%	5%	2%		
87.09			Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports, for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.								
		-	Vehicles :								
	8709.11	--	Electrical	(SF)10.83% (SD)4.5%	15%	u	12%	5%	2%		
	8709.19	--	Other		15%	u	12%	5%	2%		
	8709.90	-	Parts		15%	kg	12%	5%	2%		
87.10	8710.00		Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	(SF)10.83% (SD)4.5%	15%	u	12%	5%	2%		
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 :								
	8711.10.10	---	Not more than three years old	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	u	12%	5%	2%		24%
	8711.10.20	---	More than three years old	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	u	12%	5%	2%		24%
	8711.20	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :								
	8711.20.10	---	Exceeding 50 cc but not exceeding 200 cc, not more than three years old	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	u	12%	5%	2%		24%
	8711.20.20	---	Exceeding 50 cc but not exceeding 200 cc, more than three years old	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	u	12%	5%	2%		24%
	8711.20.30	---	Other, not more than three years old	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	u	12%	5%	2%		24%
	8711.20.40	---	Other, more than three years old	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	u	12%	5%	2%		24%

H.S. Hdg. (1)	H.S. Code (2)	Description (3)	Customs Duty Pref.	Customs Duty Gen.	Unit of Qty.	VAT	PAL	NBT	Cess	Excise
	8711.30	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :							
	8711.30.10	---	Exceeding 250 cc but not exceeding 350 cc not more than three years old	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	u	12%	5%	2%	24%
	8711.30.90	---	Other	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	u	12%	5%	2%	24%
	8711.40	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	u	12%	5%	2%	24%
	8711.50	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	u	12%	5%	2%	24%
	8711.90	-	Other :							
	8711.90.10	---	Electrically operated motor bicycles	(PK)Free (IN)Free (SF)Free (SD)Free	Free	u	12%	5%	2%	24%
	8711.90.90	---	Other	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	u	12%	5%	2%	24%
87.12	8712.00		Bicycles and other cycles (including delivery tricycles), not motorised :							
	8712.00.10	---	Delivery tricycles		15%	u	12%	5%	2%	
	8712.00.90	---	Other		30% or Rs.1500 p/units	u	12%	5%	2%	Rs 250/= per unit
87.13			Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.							
	8713.10	-	Not mechanically propelled	(PK)Free (IN)Free (SF)Free (SD)Free	Free	u	Ex	5%	2%	
	8713.90	-	Other	(PK)Free (IN)Free (SF)Free (SD)Free	Free	u	Ex	5%	2%	

H.S. Hdg. (1)	H.S. Code (2)	Description (3)	Customs Duty Pref.	Customs Duty Gen.	Unit of Qty.	VAT	PAL	NBT	Cess	Excise
87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.								
	-	Of motorcycles (including mopeds) :								
	8714.11	-- Saddles	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	kg	12%	5%	2%		
	8714.19	-- Other	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	kg	12%	5%	2%		
	8714.20	- Of carriages for disabled persons	(PK)Free (IN)Free (SF)Free (SD)Free	Free	kg	12%	5%	2%		
		- Other :								
	8714.91	-- Frames and forks, and parts thereof :								
	8714.91.10	--- Bicycle frames	(PK)Free	15%	kg	12%	5%	2%		
	8714.91.20	--- Front forks	(PK)Free	15%	kg	12%	5%	2%		
	8714.91.90	--- Other	(PK)Free	5%	kg	12%	5%	2%		
	8714.92	-- Wheel rims and spokes :								
	8714.92.10	--- Wheel rims	(PK)Free (IN)Free (SF)10.83% (SD)4.5% (AP)14.25%	15%	kg	12%	5%	2%		
	8714.92.90	--- Other	(PK)Free (IN)Free (SF)4% (SD)1.5% (AP)4.75%	5%	kg	12%	5%	2%		
	8714.93	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	kg	12%	5%	2%		
	8714.94	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	kg	12%	5%	2%		
	8714.95	-- Saddles	(PK)Free	15%	u	12%	5%	2%		
	8714.96	-- Pedals and crank-gear, and parts thereof	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	kg	12%	5%	2%		
	8714.99	-- Other :								

H.S. Hdg. (1)	H.S. Code (2)		Description (3)	Customs Duty Pref.	Customs Duty Gen.	Unit of Qty.	VAT	PAL	NBT	Cess	Excise
	8714.99.10	---	Mudguards	(PK)Free	15%	kg	12%	5%	2%		
	8714.99.20	---	Chain stays	(PK)Free	15%	kg	12%	5%	2%		
	8714.99.30	---	Seat stays	(PK)Free	15%	kg	12%	5%	2%		
	8714.99.90	---	Other	(PK)Free (SF)13.5%	15%	kg	12%	5%	2%		
87.15	8715.00		Baby carriages and parts thereof.		30%	kg	12%	5%	2%		
87.16			Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.								
	8716.10	-	Trailers and semi-trailers of the caravan type, for housing or camping :								
	8716.10.10	---	Not more than five years old		15%	u	12%	5%	2%		
	8716.10.20	---	More than five years old		15%	u	12%	5%	2%		
	8716.20	-	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes :								
	8716.20.10	---	Not more than five years old		15%	u	12%	5%	2%		
	8716.20.20	---	More than five years old		15%	u	12%	5%	2%		
		-	Other trailers and semi-trailers for the transport of goods :								
	8716.31	--	Tanker trailers and tanker semi-trailers :				12%	5%	2%		
	8716.31.10	---	Not more than five years old		15%	u	12%	5%	2%		
	8716.31.20	---	More than five years old		15%	u	12%	5%	2%		
	8716.39	--	Other :								
	8716.39.10	---	Not more than five years old		15%	u	12%	5%	2%		
	8716.39.20	---	More than five years old		15%	u	12%	5%	2%		
	8716.40	-	Other trailers and semi-trailers :								
	8716.40.10	---	Not more than five years old		15%	u	12%	5%	2%		
	8716.40.20	---	More than five years old		15%	u	12%	5%	2%		
	8716.80	-	Other vehicles :								
	8716.80.10	---	Hand pallet trucks		5%	u	12%	5%	2%		
	8716.80.20	---	Other not more than five years old		15%	u	12%	5%	2%		
	8716.80.30	---	Other more than five years old		15%	u	12%	5%	2%		
	8716.90	-	Parts	(PK)Free (IN)Free (SF)4% (SD)1.5%	5%	kg	12%	5%	2%		

