

H.S. Hdg. I	H.S. Code II		Description III	Excise Duty IV
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 :	
	2201.10.09	----	Other	Rs. 6/= 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	Rs. 6/= per l
	2202.90	-	Other	Rs. 6/= per l
24.02			Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
	2402.20	-	Cigarettes containing tobacco :	
	2402.20.02	----	Cigarettes, each not exceeding 60 mm in length	Rs. 2,223/= per 1000 cigarettes
	2402.20.03	----	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	Rs. 3,722/= per 1000 cigarettes
	2402.20.04	----	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	Rs. 5,919/= per 1000 cigarettes
	2402.20.05	----	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	Rs. 7,018/= per 1000 cigarettes
	2402.20.09	----	Cigarettes, each exceeding 84 mm in length	Rs. 7,306/= per 1000 cigarettes

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	Rs. 250/= per kg
		-	Other :	
	2403.91	--	"Homogenised" or 'reconstituted" tobacco :	
	2403.91.01	----	Pipe tobacco	Rs. 250/= per kg
	2403.99	--	Other :	
	2403.99.01	----	Pipe tobacco	Rs. 250/= per kg
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	
	2710.11	--	Light oils and preparations :	
	2710.11.02	----	Petrol	Rs. 20/= per l
	2710.19	--	Other :	
	2710.19.04	----	Gas oil / Diesel	Rs. 2.50 per l
32.08			Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.	
	3208.10	-	Based on polyesters :	
	3208.10.01	----	Paints (including enamels)	5%
	3208.10.09	----	Other	5%

	3208.20	-	Based on acrylic or vinyl polymers :	
	3208.20.01	----	Paints (including enamels)	5%
	3208.20.09	----	Other	5%
	3208.90	-	Other :	
	3208.90.02	----	Paints (including enamels)	5%
	3208.90.09	----	Other	5%
32.09			Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.	
	3209.10	-	Based on acrylic or vinyl polymers :	
	3209.10.01	----	Paints (including enamels)	5%
	3209.10.09	----	Other	5%
	3209.90	-	Other :	
	3209.90.01	----	Paints (including enamels)	5%
	3209.90.09	----	Other	5%
32.1	3210		Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather :	
	3210.00.01	----	Prepared water pigments of a kind used for finishing leather	5%
	3210.00.02	----	Paints (including enamels)	5%
	3210.00.09	----	Other	5%
39.23			Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	
		-	Sacks and bags (including cones) :	
	3923.21	-	Of polymers of ethylene :	
	3923.21.01	----	Made of sheeting with thickness of 40 microns and below	5%

	3923.21.09	----	Other	5%
	3923.29	--	Of other plastics :	
	3923.29.01	----	Made of sheeting with thickness of 40 microns and below	5%
	3923.29.09	----	Other	5%
84.08			Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
	8408.20	-	Engines of a kind used for the propulsion of vehicles of Chapter 87 :	
	8408.20.08	----	Other, not exceeding five years of age	95%
	8408.20.09	----	Other, exceeding five years of age	95%
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" :	
	8415.10.06	----	Other, used/ reconditioned	10%
	8415.10.09	----	Other	10%
	8415.20	-	Of a kind used for persons, in motor vehicles :	
	8415.20.01	----	Used/ reconditioned	10%
	8415.20.09	----	Other	10%
84.18			Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	
	8418.10	-	Combined refrigerator-freezers, fitted with separate external doors :	
	8418.10.01	----	Used/ reconditioned	10%
	8418.10.09	----	Other	10%
		-	Refrigerators, household type :	

	8418.21	--	Compression-type :	
	8418.21.01	----	Used/ reconditioned	10%
	8418.21.09	----	Other	10%
	8418.29	--	Other :	
	8418.29.01	----	Used/ reconditioned absorption-type, electrical	10%
	8418.29.02	----	Other absorption-type, electrical	10%
	8418.29.03	----	Other used/ reconditioned	10%
	8418.29.09	----	Other	10%
	8418.30	-	Freezers of the chest type, not exceeding 800 l capacity :	
	8418.30.01	----	Not exceeding 566 l used/ reconditioned	10%
	8418.30.02	----	Other, not exceeding 566 l	10%
	8418.40	-	Freezers of the upright type, not exceeding 900 l capacity :	
	8418.40.01	----	Not exceeding 566 l used/reconditioned	10%
	8418.40.02	----	Other, not exceeding 566 l	10%
		-	Parts :	
	8418.91	--	Furniture designed to receive refrigerating or freezing equipment :	
	8418.91.01	----	Cabinets for refrigerators	10%
	8418.91.02	----	Other cabinets	10%
84.22			Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	
		-	Dish washing machines :	
	8422.11	--	Of the household type	10%
84.50			Household or laundry-type washing machines, including machines which both wash and dry.	

		-	Machines, each of a dry linen capacity not exceeding 10 kg :	
	8450.11	--	Fully-automatic machines :	
	8450.11.01	----	Used / reconditioned and completely knocked-down	10%
	8450.11.02	----	Other, completely knocked-down	10%
	8450.11.03	----	Other, used / reconditioned	10%
	8450.11.09	----	Other	10%
	8450.12	--	Other machines, with built-in centrifugal drier :	
	8450.12.01	----	Used / reconditioned and completely knocked-down	10%
	8450.12.02	----	Other, completely knocked-down	10%
	8450.12.03	----	Other, used / reconditioned	10%
	8450.12.09	----	Other	10%
	8450.19	--	Other :	
	8450.19.01	----	Used / reconditioned and completely knocked-down	10%
	8450.19.02	----	Other, completely knocked-down	10%
	8450.19.03	----	Other, used / reconditioned	10%
	8450.19.09	----	Other	10%
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	10%
	8508.70	-	Parts	10%
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	10%
	8509.80	-	Other appliances :	
	8509.80.01	----	Floor polishers and kitchen waste disposers	10%
	8509.80.09	----	Other	10%

	8509.90	-	Parts	10%
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.	
		-	Electro-thermic hair-dressing or hand-drying apparatus :	
	8516.31	--	Hair dryers	10%
	8516.32	--	Other hair-dressing apparatus	10%
	8516.33	--	Hand-drying apparatus	10%
	8516.50	-	Microwave ovens	10%
	8516.60	-	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	10%
85.17			Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the 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), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.	
		-	Telephone sets, including telephones for cellular networks or for other wireless networks :	
	8517.12	--	Telephones for cellular networks or for other wireless networks :	
	8517.12.09	----	Other	10%
		-	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	10%
	8517.62	--	Machines for the reception, conversion and transmission or regeneration	
	8517.62.01	----	Transmission apparatus incorporating reception apparatus	10%
85.21			Video recording or reproducing apparatus, whether or not	
	8521.1	-	Magnetic tape-type	10%
	8521.9	-	Other	10%
85.25			Transmission apparatus for radio-broadcasting or television,	
	8525.60	-	Transmission apparatus incorporating reception apparatus	10%
	8525.80	-	Television cameras, digital cameras and video camera recorders :	
	8525.80.01	----	Television cameras	10%
	8525.80.09	----	Digital cameras and video camera recorders	10%
85.27			Reception apparatus for radio-broadcasting, whether or not	
		-	Radio -broadcast receivers capable of operating without an external	
	8527.12	--	Pocket-size radio cassette-players :	
	8527.12.01	----	Completely knocked-down	10%
	8527.12.09	----	Other	10%
	8527.13	--	Other apparatus combined with sound recording or reproducing	
	8527.13.01	----	Completely knocked-down	10%
	8527.13.09	----	Other	10%
	8527.19	--	Other :	
	8527.19.01	----	Completely knocked-down	10%
	8527.19.09	----	Other	10%
		-	Other :	
	8527.91	--	Combined with sound recording or reproducing apparatus	10%
	8527.92	--	Not combined with sound recording or reproducing apparatus but	10%

85.28			Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	
		-	Cathode-ray tube monitors :	
	8528.49	--	Other :	
	8528.49.01	----	Used / reconditioned	10%
	8528.49.09	----	Other	10%
		-	Other monitors :	
	8528.59	--	Other :	
	8528.59.01	----	Used / reconditioned	10%
	8528.59.09	----	Other	10%
		-	Projectors :	
	8528.69	--	Other	10%
		-	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :	
	8528.71	--	Not designed to incorporate a video display or screen :	
	8528.71.01	----	Used / reconditioned	10%
	8528.71.02	----	Other, colour	10%
	8528.71.09	----	Other	10%
	8528.72	--	Other, colour :	
	8528.72.01	----	Used / reconditioned and completely knocked-down with or without cathode ray tube	10%
	8528.72.02	----	Other, completely knocked-down with or without cathode ray tube	10%
	8528.72.03	----	Other, used / reconditioned	10%
	8528.72.09	----	Other	10%
	8528.73	--	Other, black and white or other monochrome :	
	8528.73.01	----	Used / reconditioned and completely knocked-down with or without cathode ray tube	10%
	8528.73.02	----	Other, completely knocked-down with or without cathode ray tube	10%

	8528.73.03	----	Other, used / reconditioned	10%
	8528.73.09	----	Other	10%
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	----	Parabolic antennas and parabolic reflector dishes for statellite television reception	10%
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	115%
	8702.10.02	----	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and half years old	115% or Rs. 500,000/= per unit
	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	60%
	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	60% or Rs. 300,000/= per unit
	8702.10.06	----	Other, more than five years old	Rs. 150,000/= per unit
	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	60%
	8702.90.02	----	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and half years old	60% or Rs. 300,000/= per unit

	8702.90.03	----	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	30%
	8702.90.04	----	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	30% or Rs. 200,000/= per unit
	8702.90.06	----	Other, more than five years old	Rs. 150,000/= 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 :	
	8703.10.01	----	Not more than three and half years old	30%
	8703.10.02	----	More than three and half years old	30% or Rs. 200,000/= per unit
		-	Other vehicles, with spark-ignition internal combustion reciprocating piston engine :	
	8703.21	--	Of cylinder capacity not exceeding 1,000 cc :	
	8703.21.03	----	Auto-trishaws not more than three and half years old	4%
	8703.21.04	----	Auto-trishaws more than three and half years old	4%
	8703.21.05	----	Motor cars including station wagons and racing cars, not more than three and half years old	30%
	8703.21.06	----	Motor cars including station wagons and racing cars, more than three and half years old	30% or Rs. 200,000/= per unit
	8703.21.07	----	Other, not more than three and half years old	30%
	8703.21.08	----	Other, more than three and half years old	30% or Rs. 200,000/= per unit
	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	40%

	8703.22.04	----	Motor cars including station wagons and racing cars, more than three and half years old	40% or Rs. 250,000/= per unit
	8703.22.05	----	Other, not more than three and half years old	40%
	8703.22.06	----	Other, more than three and half years old	40% or Rs. 250,000/= per unit
	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	40%
	8703.23.03.90	-----	Other	60%
	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	60% or Rs. 300,000/= per unit
	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	60%
	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	60% or Rs. 300,000/= per unit
	8703.23.07	----	Other of a cylinder capacity not exceeding 2,000 cc, not more than three and half years old	60%
	8703.23.08	----	Other of a cylinder capacity not exceeding 2,000 cc, more than three and half years old	60% or Rs. 300,000/= per unit
	8703.23.09	----	Other of a cylinder capacity exceeding 2,000 cc, not more than three and half years old	60%
	8703.23.10	----	Other of a cylinder capacity exceeding 2,000 cc, more than three and half years old	60% or Rs. 300,000/= per unit
	8703.24	--	Of a cylinder capacity exceeding 3,000 cc :	
	8703.24.03	----	Motor cars including station wagons and racing cars, not more than three and half years old	60%
	8703.24.04	----	Motor cars including station wagons and racing cars, more than three and half years old	60% or Rs. 300,000/= per unit
	8703.24.05	----	Other, not more than three and half years old	60%
	8703.24.06	----	Other, more than three and half years old	60% or Rs. 300,000/= 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 :	
8703.31.03	----	Auto-trishaws not more than three and half years old	14%
8703.31.04	----	Auto-trishaws more than three and half years old	14%
8703.31.05	----	Motor cars including station wagons and racing cars, not more than three and half years old	95%
8703.31.06	----	Motor cars including station wagons and racing cars, more than three and half years old	95% or Rs. 450,000/= per unit
8703.31.07	----	Other, not more than three and half years old	95%
8703.31.08	----	Other, more than three and half years old	95% or Rs. 450,000/= per unit
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	95%
8703.32.03.90	-----	Other	115%
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	115% or Rs. 500,000/= per unit
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	115%
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	115% or Rs. 500,000/= per unit
8703.32.07	----	Other of a cylinder capacity not exceeding 2,000 cc, not more than three and half years old	115%
8703.32.08	----	Other of a cylinder capacity not exceeding 2,000 cc, more than three and half years old	115% or Rs. 500,000/= per unit
8703.32.09	----	Other, not more than three and half years old	115%
8703.32.10	----	Other, more than three and half years old	115% or Rs. 500,000/= per unit
8703.33	--	Of a cylinder capacity exceeding 2,500 cc :	
8703.33.03	----	Motor cars including station wagons and racing cars, not more than three and half years old	115%
8703.33.04	----	Motor cars including station wagons and racing cars, more than three and half years old	115% or Rs. 500,000/= per unit
8703.33.05	----	Other, not more than three and half years old	115%
8703.33.06	----	Other, more than three and half years old	115% or Rs. 500,000/= per unit

	8703.90	-	Other :	
	8703.90.01	----	Electric auto-trishaws not more than three and half years old	4%
	8703.90.02	----	Electric auto-trishaws more than three and half years old	4%
	8703.90.03	----	Other electric, not more than three and half years old	20%
	8703.90.04	----	Other electric, more than three and half years old	20% or Rs. 150,000/= per unit
	8703.90.05	----	Other, not more than three and half years old	60%
	8703.90.06	----	Other, more than three and half years old	60% or Rs. 300,000/= per unit
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	Rs. 150,000/= per unit
	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	Rs. 150,000/= per unit
	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	Rs. 150,000/= per unit
	8704.21.11	----	Other vehicles with separate bodies for cabin and cargo area and cargo carrying capacity of 800 kg or more, not more than five years old	20%
	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	20% or Rs. 150,000/= per unit
	8704.21.13	----	Other vehicles of g.v.w. less than 1,500 kg, not more than five years old	40%
	8704.21.14	----	Other vehicles of g.v.w. less than 1,500 kg, more than five years old	40% or Rs. 250,000/= per unit
	8704.21.15	----	Other, not more than five years old	84%
	8704.21.16	----	Other, more than five years old	84% or Rs. 400,000/= per unit
	8704.22	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :	
	8704.22.02	----	More than five years old	Rs. 150,000/= per unit

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	Rs. 150,000/= per unit
8704.23.04	----	Other, more than five years old	Rs. 150,000/= per unit
	-	Other, with spark-ignition internal combustion piston engine :	
8704.31	--	g.v.w. not exceeding 5 tonnes :	
8704.31.04	----	Chassis fitted with engines and cabs for vehicles of heading 8704.31.06,	Rs. 150,000/= per unit
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	Rs. 150,000/= per unit
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	Rs. 150,000/= per unit
8704.31.09	----	Other vehicles with separate bodies for cabin and cargo area and cargo carrying capacity of 800 kg or more, not more than five years old	20%
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	20% or Rs. 150,000/= per unit
8704.31.11	----	Other vehicles of g.v.w. less than 1,500 kg, not more than five years old	30%
8704.31.12	----	Other vehicles of g.v.w. less than 1,500 kg, more than five years old	30% or Rs. 200,000/= per unit
8704.31.13	----	Other, not more than five years old	40%
8704.31.14	----	Other, more than five years old	40% or Rs. 250,000/= per unit
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	Rs. 150,000/= per unit
8704.32.04	----	Other, more than five years old	Rs. 150,000/= per unit
8704.90	-	Other :	
8704.90.03	----	Other electric, not more than five years old	20%
8704.90.04	----	Other electric, more than five years old	20% or Rs. 150,000/= per unit
8704.90.05	----	Other, not more than five years old	60%
8704.90.06	----	Other, more than five years old	60% or Rs. 300,000/= per unit

87.06	8706		Chassis fitted with engines, for the motor vehicles of heading 87.01 to	
	8706.00.05	----	Used chassis fitted with engines	Rs. 300,000/= per unit
87.07			Bodies (including cabs), for the motor vehicles of headings 87.01 to	
	8707.10	-	For the vehicles of heading 87.03	Rs. 400,000/= per unit
	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	Rs. 400,000/= per unit
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	Rs. 100,000/= per cut portion
		-	Other parts and accessories :	
	8708.99	--	Other :	
	8708.99.04	----	"Cut-portions" of motor vehicles	Rs. 100,000/= per cut portion
95.04			Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.	
	9504.10	-	Video games of a kind used with a television receiver :	
	9504.10.01	----	Used / reconditioned	10%
	9504.10.09	----	Other	10%
	9504.20	-	Articles and accessories for billiards of all kinds	10%

	9504.30	-	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment :	
	9504.30.01	----	Used / reconditioned	10%
	9504.30.09	----	Other	10%
	9504.40	-	Playing cards	10%
	9504.90	-	Other	10%