

Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Notes.

- 1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
- 2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
- 3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
- 4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------------|------------|-----|---|------|--------------|-------------------|----|----|----|------|------|----|------|------|------|----------|-----|-------|------|----------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 87.01 | | | Tractors (other than tractors of heading 87.09) (+). | | | | | | | | | | | | | | | | | | |
| | 8701.10.00 | - | Single axle tractors : | | | | | | | | | | | | | | | | | | |
| | 8701.10.10 | --- | More than ten years old | u | L | | | | | Free | Free | | Free | Free | Free | Free | 8% | 10.0% | | | |
| | 8701.10.90 | --- | Other | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | 10.0% | | | |
| | 8701.20.00 | - | Road tractors for semi-trailers : | | | | | | | | | | | | | | | | | | |
| | 8701.20.10 | --- | Not more than five years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | Ex | 10.0% | | | |
| | 8701.20.20 | --- | More than five years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.0% | | | |
| | 8701.30.00 | - | Track-laying tractors : | | | | | | | | | | | | | | | | | | |
| | 8701.30.10 | --- | Not more than five years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.0% | | | |
| | 8701.30.20 | --- | More than five years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.0% | | | |
| | | - | Other, of an engine power: | | | | | | | | | | | | | | | | | | |
| | 8701.91.00 | -- | Not exceeding 18kW : | | | | | | | | | | | | | | | | | | |
| | 8701.91.10 | --- | Agricultural tractors, not more than ten years old | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | 10.0% | | | |
| | 8701.91.20 | --- | Agricultural tractors, more than ten years old | u | L | | | | | Free | Free | | Free | Free | Free | Free | 8% | 10.0% | | | |
| | 8701.91.30 | --- | Other, not more than ten years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.0% | | | |
| | 8701.91.40 | --- | Other, more than ten years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.0% | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------------|------------|-----|--|------|--------------|-------------------|----|----|----|------|------|----|------|------|----------|------|-----|-------|----------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | 8701.92.00 | -- | Exceeding 18 kW but not exceeding 37 kW : | | | | | | | | | | | | | | | | | |
| | 8701.92.10 | --- | Agricultural tractors, not more than ten years old | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | 10.0% | | |
| | 8701.92.20 | --- | Agricultural tractors, more than ten years old | u | L | | | | | Free | Free | | Free | Free | Free | Free | 8% | 10.0% | | |
| | 8701.92.30 | --- | Other, not more than ten years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.0% | | |
| | 8701.92.40 | --- | Other, more than ten years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.0% | | |
| | 8701.93.00 | -- | Exceeding 37 kW but not exceeding 75 kW : | | | | | | | | | | | | | | | | | |
| | 8701.93.10 | --- | Agricultural tractors, not more than ten years old | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | 10.0% | | |
| | 8701.93.20 | --- | Agricultural tractors, more than ten years old | u | L | | | | | Free | Free | | Free | Free | Free | Free | 8% | 10.0% | | |
| | 8701.93.30 | --- | Other, not more than ten years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.0% | | |
| | 8701.93.40 | --- | Other, more than ten years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.0% | | |
| | 8701.94.00 | -- | Exceeding 75 kW but not exceeding 130 kW : | | | | | | | | | | | | | | | | | |
| | 8701.94.10 | --- | Agricultural tractors, not more than ten years old | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | 10.0% | | |
| | 8701.94.20 | --- | Agricultural tractors, more than ten years old | u | L | | | | | Free | Free | | Free | Free | Free | Free | 8% | 10.0% | | |
| | 8701.94.30 | --- | Other, not more than ten years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.0% | | |
| | 8701.94.40 | --- | Other, more than ten years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.0% | | |
| | 8701.95.00 | -- | Exceeding 130 kW : | | | | | | | | | | | | | | | | | |
| | 8701.95.10 | --- | Agricultural tractors, not more than ten years old | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | 10.0% | | |
| | 8701.95.20 | --- | Agricultural tractors, more than ten years old | u | L | | | | | Free | Free | | Free | Free | Free | Free | 8% | 10.0% | | |
| | 8701.95.30 | --- | Other, not more than ten years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.0% | | |
| | 8701.95.40 | --- | Other, more than ten years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.0% | | |
| | | | | | | | | | | | | | | | | | | | | |
| 87.02 | | | Motor vehicles for the transport of ten or more persons, including the driver. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | 8702.10.00 | - | With only compression-ignition internal combustion piston engine (diesel or semi-diesel) : | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|----|----|----|----|----|----|----|----------|-----|-----|------|-------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | | --- | Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old: | | | | | | | | | | | | | | | | | | |
| | 8702.10.12 | ---- | Modified Vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.10.13 | ---- | Modified Vehicles of heading 87.03, more than two years old. | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.10.19 | ---- | Other | u | | | | | | | | | | | | 30% | 8% | Ex | | 200% | |
| | | --- | Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old: | | | | | | | | | | | | | | | | | | |
| | 8702.10.21 | ---- | Modified Vehicles of heading 87.03 | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.10.29 | ---- | Other | u | L | | | | | | | | | | | 30% | 8% | Ex | | 200% | |
| | | --- | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old : | | | | | | | | | | | | | | | | | | |
| | 8702.10.32 | ---- | Modified Vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.10.33 | ---- | Modified Vehicles of heading 87.03, more than two years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.10.39 | ---- | Other | u | | | | | | | | | | | | 30% | Ex | Ex | | Rs.4,500,000/- per unit | |
| | | --- | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old : | | | | | | | | | | | | | | | | | | |
| | 8702.10.41 | ---- | Modified Vehicles of heading 87.03 | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.10.49 | ---- | Other | u | L | | | | | | | | | | | 30% | 8% | Ex | | Rs.6,000,000/- per unit | |
| | | --- | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old : | | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|---|------|--------------|-------------------|----|----|----|----|----|----|----|----|------|----------|-----|-------|------|-------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8702.10.53 | ---- | Modified Vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.10.54 | ---- | Modified Vehicles of heading 87.03, more than two years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.10.55 | ---- | Other, not more than five years old | u | | | | | | | | | | | Free | Free | Ex | 10.0% | | | |
| | 8702.10.59 | ---- | Other | u | | | | | | | | | | | Free | Free | Ex | Ex | | Rs.1,500,000/- per unit | |
| | | | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old : | | | | | | | | | | | | | | | | | | |
| | 8702.10.61 | ---- | Modified Vehicles of heading 87.03 | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.10.69 | ---- | Other | u | L | | | | | | | | | | Free | Free | 8% | Ex | | Rs.2,500,000/- per unit | |
| | | --- | Other, not more than ten years old : | | | | | | | | | | | | | | | | | | |
| | 8702.10.73 | ---- | Modified Vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.10.74 | ---- | Modified Vehicles of heading 87.03, more than two years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.10.75 | ---- | Other, not more than five years old | u | | | | | | | | | | | Free | Free | Ex | 10.0% | | | |
| | 8702.10.79 | ---- | Other | u | | | | | | | | | | | Free | Free | 8% | Ex | | Rs.1,500,000/- per unit | |
| | | --- | Other, more than ten years old : | | | | | | | | | | | | | | | | | | |
| | 8702.10.81 | ---- | Modified Vehicles of heading 87.03 | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.10.89 | ---- | Other | u | L | | | | | | | | | | Free | Free | 8% | Ex | | Rs.2,500,000/- per unit | |
| | 8702.20.00 | - | With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion : | | | | | | | | | | | | | | | | | | |
| | | --- | Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old: | | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|----|----|----|----|----|----|----|----------|-----|-----|------|-------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8702.20.11 | ---- | Modified Vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.20.12 | ---- | Modified Vehicles of heading 87.03, more than two years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.20.19 | ---- | Other | u | | | | | | | | | | | | 15% | 8% | Ex | | 200% | |
| | | --- | Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old: | | | | | | | | | | | | | | | | | | |
| | 8702.20.21 | ---- | Modified vehicles of heading 87.03 | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.20.29 | ---- | Other | u | L | | | | | | | | | | | 15% | 8% | Ex | | 200% | |
| | | --- | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old : | | | | | | | | | | | | | | | | | | |
| | 8702.20.31 | ---- | Modified vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.20.32 | ---- | Modified vehicles of heading 87.03, more than two years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.20.39 | ---- | Other | u | | | | | | | | | | | | 15% | 8% | Ex | | Rs.4,250,000/- per unit | |
| | | --- | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old : | | | | | | | | | | | | | | | | | | |
| | 8702.20.41 | ---- | Modified vehicles of heading 87.03 | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.20.49 | ---- | Other | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.5,500,000/- per unit | |
| | | --- | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old : | | | | | | | | | | | | | | | | | | |
| | 8702.20.51 | ---- | Modified vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | | | 30% | 8% | Ex | | 300% | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|---|------|--------------|-------------------|----|----|----|----|----|----|----|----|------|----------|-----|-------|------|-------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8702.20.52 | ---- | Modified vehicles of heading 87.03, more than two years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.20.53 | ---- | Other, not more than five years old | u | | | | | | | | | | | Free | Free | 8% | 10.0% | | | |
| | 8702.20.59 | ---- | Other | u | | | | | | | | | | | Free | Free | 8% | Ex | | Rs.1,500,000/- per unit | |
| | | --- | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old : | | | | | | | | | | | | | | | | | | |
| | 8702.20.61 | ---- | Modified vehicles of heading 87.03 | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.20.69 | ---- | Other | u | L | | | | | | | | | | Free | Free | 8% | Ex | | Rs.2,500,000/- per unit | |
| | | --- | Other, not more than ten years old : | | | | | | | | | | | | | | | | | | |
| | 8702.20.71 | ---- | Modified vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.20.72 | ---- | Modified vehicles of heading 87.03, more than two years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.20.73 | ---- | Other, not more than five years old | u | | | | | | | | | | | Free | Free | 8% | 10.0% | | | |
| | 8702.20.79 | ---- | Other | u | | | | | | | | | | | Free | Free | 8% | Ex | | Rs.1,500,000/- per unit | |
| | | --- | Other, more than ten years old : | | | | | | | | | | | | | | | | | | |
| | 8702.20.81 | ---- | Modified vehicles of heading 87.03 | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.20.89 | ---- | Other | u | L | | | | | | | | | | Free | Free | 8% | Ex | | Rs.2,500,000/- per unit | |
| | 8702.30.00 | - | With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion: | | | | | | | | | | | | | | | | | | |
| | | --- | Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old: | | | | | | | | | | | | | | | | | | |
| | 8702.30.11 | ---- | Modified vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.30.12 | ---- | Modified vehicles of heading 87.03, more than two years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|----|----|----|----|----|----|----|----------|-----|-----|------|-------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8702.30.19 | ---- | Other | u | | | | | | | | | | | | 15% | 8% | Ex | | 200% | |
| | | --- | Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old: | | | | | | | | | | | | | | | | | | |
| | 8702.30.21 | ---- | Modified vehicles of heading 87.03 | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.30.29 | ---- | Other | u | L | | | | | | | | | | | 15% | 8% | Ex | | 200% | |
| | | --- | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old : | | | | | | | | | | | | | | | | | | |
| | 8702.30.31 | ---- | Modified vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.30.32 | ---- | Modified vehicles of heading 87.03, more than two years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.30.39 | ---- | Other | u | | | | | | | | | | | | 15% | 8% | Ex | | Rs.4,000,000/- per unit | |
| | | --- | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old : | | | | | | | | | | | | | | | | | | |
| | 8702.30.41 | ---- | Modified vehicles of heading 87.03 | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.30.49 | ---- | Other | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.5,000,000/- per unit | |
| | | --- | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old : | | | | | | | | | | | | | | | | | | |
| | 8702.30.51 | ---- | Modified vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.30.52 | ---- | Modified vehicles of heading 87.03, more than two years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|---|------|--------------|-------------------|----|----|----|----|----|----|----|----|------|----------|-----|-------|------|-------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8702.30.53 | ---- | Other, not more than five years old | u | | | | | | | | | | | Free | Free | 8% | 10.0% | | | |
| | 8702.30.59 | ---- | Other | u | | | | | | | | | | | Free | Free | 8% | Ex | | Rs.1,500,000/- per unit | |
| | | --- | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old : | | | | | | | | | | | | | | | | | | |
| | 8702.30.61 | ---- | Modified vehicles of heading 87.03 | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.30.69 | ---- | Other | u | L | | | | | | | | | | Free | Free | 8% | Ex | | Rs.2,500,000/- per unit | |
| | | --- | Other, not more than ten years old : | | | | | | | | | | | | | | | | | | |
| | 8702.30.71 | ---- | Modified vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.30.72 | ---- | Modified vehicles of heading 87.03, more than two years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.30.73 | ---- | Other, not more than five years old | u | | | | | | | | | | | Free | Free | 8% | 10.0% | | | |
| | 8702.30.79 | ---- | Other | u | | | | | | | | | | | Free | Free | 8% | Ex | | Rs.1,500,000/- per unit | |
| | | --- | Other, more than ten years old : | | | | | | | | | | | | | | | | | | |
| | 8702.30.81 | ---- | Modified vehicles of heading 87.03 | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.30.89 | ---- | Other | u | L | | | | | | | | | | Free | Free | 8% | Ex | | Rs.2,500,000/- per unit | |
| | 8702.40.00 | - | With only electric motor for propulsion : | | | | | | | | | | | | | | | | | | |
| | | --- | Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old: | | | | | | | | | | | | | | | | | | |
| | 8702.40.11 | ---- | Modified vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.40.12 | ---- | Modified vehicles of heading 87.03, more than two years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|----|----|----|----|----|----|----|----------|-----|-----|------|-------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8702.40.19 | ---- | Other | u | | | | | | | | | | | | 15% | 8% | Ex | | 200% | |
| | | --- | Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old : | | | | | | | | | | | | | | | | | | |
| | 8702.40.21 | ---- | Modified vehicles of heading 87.03 | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.40.29 | ---- | Other | u | L | | | | | | | | | | | 15% | 8% | Ex | | 200% | |
| | | --- | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old : | | | | | | | | | | | | | | | | | | |
| | 8702.40.31 | ---- | Modified vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.40.32 | ---- | Modified vehicles of heading 87.03, more than two years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.40.39 | ---- | Other | u | | | | | | | | | | | | 15% | 8% | Ex | | Rs.3,500,000/- per unit | |
| | | --- | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old : | | | | | | | | | | | | | | | | | | |
| | 8702.40.41 | ---- | Modified vehicles of heading 87.03 | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.40.49 | ---- | Other | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.4,000,000/- per unit | |
| | | --- | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old : | | | | | | | | | | | | | | | | | | |
| | 8702.40.51 | ---- | Modified Vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.40.52 | ---- | Modified Vehicles of heading 87.03, more than two years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|---|------|--------------|-------------------|----|----|----|----|----|----|----|----|------|----------|-----|-------|------|-------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8702.40.53 | ---- | Other, not more than five years old | u | | | | | | | | | | | Free | Free | 8% | 10.0% | | | |
| | 8702.40.59 | ---- | Other | u | | | | | | | | | | | Free | Free | 8% | Ex | | Rs.1,500,000/- per unit | |
| | | --- | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old : | | | | | | | | | | | | | | | | | | |
| | 8702.40.61 | ---- | Modified vehicles of heading 87.03 | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.40.69 | ---- | Other | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,500,000/- per unit | |
| | | --- | Other, not more than ten years old: | | | | | | | | | | | | | | | | | | |
| | 8702.40.71 | ---- | Modified vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.40.72 | ---- | Modified vehicles of heading 87.03, more than two years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.40.73 | ---- | Other, not more than five years old | u | | | | | | | | | | | Free | Free | 8% | 10.0% | | | |
| | 8702.40.79 | ---- | Other | u | | | | | | | | | | | Free | Free | 8% | Ex | | Rs.1,500,000/- per unit | |
| | | --- | Other, more than ten years old: | | | | | | | | | | | | | | | | | | |
| | 8702.40.81 | ---- | Modified vehicles of heading 87.03 | u | L | | | | | | | | | | | 30% | 8% | Ex | | 300% | |
| | 8702.40.89 | ---- | Other | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,500,000/- per unit | |
| | 8702.90.00 | - | Other : | | | | | | | | | | | | | | | | | | |
| | | --- | Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old : | | | | | | | | | | | | | | | | | | |
| | 8702.90.12 | ---- | Modified Vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | | | 30% | 8% | Ex | | 240% | |
| | 8702.90.13 | ---- | Modified Vehicles of heading 87.03, more than two years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | 240% | |
| | 8702.90.19 | ---- | Other | u | | | | | | | | | | | | 30% | 8% | Ex | | 150% | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|----|----|----|----|----|----|----------|------|-----|-------|--------------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | | ---- | Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old : | | | | | | | | | | | | | | | | | |
| | 8702.90.21 | ---- | Modified Vehicles of heading 87.03 | u | L | | | | | | | | | | | 30% | 8% | Ex | 240% | |
| | 8702.90.29 | ---- | Other | u | L | | | | | | | | | | | 30% | 8% | Ex | 150% | |
| | | --- | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old : | | | | | | | | | | | | | | | | | |
| | 8702.90.32 | ---- | Modified Vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | | | 30% | 8% | Ex | 240% | |
| | 8702.90.33 | ---- | Modified Vehicles of heading 87.03, more than two years old | u | L | | | | | | | | | | | 30% | 8% | Ex | 240% | |
| | 8702.90.39 | ---- | Other | u | | | | | | | | | | | | 30% | 8% | Ex | Rs.1,750/- per cm ³ | |
| | | --- | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old : | | | | | | | | | | | | | | | | | |
| | 8702.90.41 | ---- | Modified Vehicles of heading 87.03 | u | L | | | | | | | | | | | 30% | 8% | Ex | 240% | |
| | 8702.90.49 | ---- | Other | u | L | | | | | | | | | | | 30% | 8% | Ex | Rs.1,750/- per cm ³ | |
| | | --- | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old : | | | | | | | | | | | | | | | | | |
| | 8702.90.53 | ---- | Modified Vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | | | 30% | 8% | Ex | 240% | |
| | 8702.90.54 | ---- | Modified Vehicles of heading 87.03, more than two years old | u | L | | | | | | | | | | | 30% | 8% | Ex | 240% | |
| | 8702.90.55 | ---- | Other, not more than five years old | u | | | | | | | | | | | Free | Free | 8% | 10.0% | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------------|------------|------|---|------|--------------|-------------------|----|----|----|----|----|----|----|----|------|----------|-----|-------|------|-----------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8702.90.59 | ---- | Other | u | | | | | | | | | | | Free | Free | 8% | Ex | | Rs.1,500,000/- per unit | |
| | | --- | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old : | | | | | | | | | | | | | | | | | | |
| | 8702.90.61 | ---- | Modified Vehicles of heading 87.03 | u | L | | | | | | | | | | | 30% | 8% | Ex | | 240% | |
| | 8702.90.69 | ---- | Other | u | L | | | | | | | | | | Free | Free | 8% | Ex | | Rs.2,500,000/- per per unit | |
| | | --- | Other, not more than ten years old : | | | | | | | | | | | | | | | | | | |
| | 8702.90.73 | ---- | Modified Vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | | | 30% | 8% | Ex | | 240% | |
| | 8702.90.74 | ---- | Modified Vehicles of heading 87.03, more than two years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | 240% | |
| | 8702.90.75 | ---- | Other, not more than five years old | u | | | | | | | | | | | Free | Free | 8% | 10.0% | | | |
| | 8702.90.79 | ---- | Other | u | | | | | | | | | | | Free | Free | 8% | Ex | | Rs.1,500,000/- per unit | |
| | | --- | Other, more than ten years old : | | | | | | | | | | | | | | | | | | |
| | 8702.90.81 | ---- | Modified Vehicles of heading 87.03 | u | L | | | | | | | | | | | 30% | 8% | Ex | | 240% | |
| | 8702.90.89 | ---- | Other | u | L | | | | | | | | | | Free | Free | 8% | Ex | | Rs.2,500,000/- 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. | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | 8703.10.00 | - | Vehicles specially designed for travelling on snow; golf cars and similar vehicles : | | | | | | | | | | | | | | | | | | |
| | | --- | Not more than three years old : | u | | | | | | | | | | | | | | | | | |
| | 8703.10.11 | ---- | Electric Golf cars | | | | | | | | | | | | Free | Free | 8% | Ex | | Rs.7,500 per kW | |
| | 8703.10.19 | ---- | Other | | | | | | | | | | | | | 15% | 8% | Ex | | Rs.400,000/- per unit | |
| | 8703.10.20 | --- | More than three years old : | u | | | | | | | | | | | | | | | | | |
| | 8703.10.21 | ---- | Electric Golf cars | | L | | | | | | | | | | Free | Free | 8% | Ex | | Rs.7,500 per kW | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|------|----|----|----|----|----|------|----------|-----|-------|------|---|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8703.10.29 | ---- | Other | | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.400,000/- per unit | |
| | | - | Other vehicles, with only spark-ignition internal combustion reciprocating piston engine : | | | | | | | | | | | | | | | | | | |
| | 8703.21.00 | -- | Of cylinder capacity not exceeding 1,000 cc : | | | | | | | | | | | | | | | | | | |
| | 8703.21.10 | --- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 8703.21.20 | --- | Ambulances and prison vans more than three years old | u | L | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 8703.21.30 | --- | Hearses not more than three years old | u | | | | | | | | | | | | 30% | 8% | Ex | | Rs.1,750/- per cm ³ | |
| | 8703.21.40 | --- | Hearses more than three years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | Rs.1,750/- per cm ³ | |
| | | --- | Auto-trishaws : | | | | | | | | | | | | | | | | | | |
| | 8703.21.51 | ---- | With two-stroke petrol engine | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,400/- per cm ³ | |
| | 8703.21.52 | ---- | Other, driven by liquefied petroleum (LP) gas , not more than two years old | u | | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,400/- per cm ³ | |
| | 8703.21.53 | ---- | Other, driven by liquefied petroleum (LP) gas , more than two years old | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,400/- per cm ³ | |
| | 8703.21.54 | ---- | Other, not more than two years old | u | | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,400/- per cm ³ | |
| | 8703.21.55 | ---- | Other, more than two years old | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,400/- per cm ³ | |
| | | --- | Motor cars including station wagons and racing cars, not more than three years old : | | | | | | | | | | | | | | | | | | |
| | 8703.21.62 | ---- | Go-Karts | u | | | | | Free | | | | | | | Free | 8% | 10.0% | | | |
| | 8703.21.63 | ---- | Other, of cylinder capacity not exceeding 300 cc including Quadricycle | u | | | | | 24% | | | | | | | 30% | 8% | Ex | | Rs.400,000/- per unit | |
| | 8703.21.64 | ---- | All - terrain vehicle (ATV) | u | | | | | | | | | | | Free | Free | 8% | 10.0% | | | |
| | 8703.21.69 | ---- | Other | u | | | | | 24% | | | | | | | 30% | 8% | Ex | | Rs.1,650,000/-per unit or Rs.2,000/- per cm ³ of the engine which ever is higher | |
| | | --- | Motor cars including station wagons and racing cars, more than three years old : | | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|-----|----|----|----|----|----|----------|------|-----|-------|----------------|--|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | 8703.21.72 | ---- | Other, of cylinder capacity not exceeding 300 cc including Quadricycle | u | L | | | | 24% | | | | | | | 30% | 8% | Ex | | Rs.400,000/- per unit |
| | 8703.21.73 | ---- | All - terrain vehicle (ATV) | u | | | | | | | | | | | Free | Free | 8% | 10.0% | | |
| | 8703.21.79 | ---- | Other | u | L | | | | 24% | | | | | | | 30% | 8% | Ex | | Rs.1,650,000/-per unit or Rs.2,000/- per cm ³ of the engine which ever is higher |
| | | --- | Other : | | | | | | | | | | | | | | | | | |
| | 8703.21.92 | ---- | Not more than three years old | u | | | | | 24% | | | | | | | 30% | 8% | Ex | | Rs.1,650,000/-per unit or Rs.2,000/- per cm ³ of the engine which ever is higher |
| | 8703.21.93 | ---- | More than three years old | u | L | | | | 24% | | | | | | | 30% | 8% | Ex | | Rs.1,650,000/-per unit or Rs.2,000/- per cm ³ of the engine which ever is higher |
| | 8703.22.00 | -- | 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 years old | u | | | | | | | | | | | | 30% | 8% | 10.0% | | |
| | 8703.22.20 | ---- | Ambulances and prison vans, more than three years old | u | L | | | | | | | | | | | 30% | 8% | 10.0% | | |
| | 8703.22.30 | ---- | Hearses not more than three years old | u | | | | | | | | | | | | 30% | 8% | Ex | | Rs.2,500/- per cm ³ |
| | 8703.22.40 | ---- | Hearses more than three years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | Rs.2,500/- per cm ³ |
| | 8703.22.50 | --- | Motor cars including station wagons and racing cars, not more than three years old | u | | | | | | | | | | | | 30% | 8% | Ex | | 1000 cm ³ <x≤1300cm ³ =Rs .3,200/- per cm ³ 1300 cm ³ <x≤1500cm ³ =Rs .3,700/- per cm ³ |
| | 8703.22.60 | --- | Motor cars including station wagons and racing cars, more than three years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | 1000 cm ³ <x≤1300cm ³ =Rs .3,200/- per cm ³ 1300 cm ³ <x≤1500cm ³ =Rs .3,700/- per cm ³ |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|-------|----|----|----|----|----|----------|-----|-----|-------|--|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | 8703.22.70 | --- | Other, not more than three years old | u | | | | | | | | | | | | 30% | 8% | Ex | 1000 cm ³ <x≤1300cm ³ =Rs .3,200/- per cm ³ 1300 cm ³ <x≤1500cm ³ =Rs .3,700/- per cm ³ | |
| | 8703.22.80 | --- | Other, more than three years old | u | L | | | | | | | | | | | 30% | 8% | Ex | 1000 cm ³ <x≤1300cm ³ =Rs .3,200/- per cm ³ 1300 cm ³ <x≤1500cm ³ =Rs .3,700/- per cm ³ | |
| | 8703.23.00 | -- | 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 years old | u | | | | | | | | | | | | 30% | 8% | 10.0% | | |
| | 8703.23.20 | --- | Ambulances and prison vans more than three years old | u | L | | | | | | | | | | | 30% | 8% | 10.0% | | |
| | 8703.23.30 | --- | Hearses not more than three years old | u | | | | | | | | | | | | 30% | 8% | Ex | Rs.3,500/- per cm ³ | |
| | 8703.23.40 | --- | Hearses more than three years old | u | L | | | | | | | | | | | 30% | 8% | Ex | Rs.3,500/- per cm ³ | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old : | | | | | | | | | | | | | | | | | |
| | 8703.23.52 | ---- | Of a cylinder capacity not exceeding 1,600 cc | u | | | | | 19.9% | | | | | | | 30% | 8% | Ex | Rs.4,250/- per cm ³ | |
| | 8703.23.55 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc | u | | | | | 19.9% | | | | | | | 30% | 8% | Ex | Rs.5,300/- per cm ³ | |
| | 8703.23.59 | ---- | Other | u | | | | | 19.9% | | | | | | | 30% | 8% | Ex | Rs.6,350/- per cm ³ | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old : | | | | | | | | | | | | | | | | | |
| | 8703.23.62 | ---- | Of a cylinder capacity not exceeding 1,600 cc | u | L | | | | 19.9% | | | | | | | 30% | 8% | Ex | Rs.4,250/- per cm ³ | |
| | 8703.23.65 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc | u | L | | | | 19.9% | | | | | | | 30% | 8% | Ex | Rs.5,300/- per cm ³ | |
| | 8703.23.69 | ---- | Other | u | L | | | | 19.9% | | | | | | | 30% | 8% | Ex | Rs.6,350/- per cm ³ | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|-------|----|----|----|----|----|----------|-----|-----|------|----------------|--|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | 8703.23.70 | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old | u | | | | | 27% | | | | | | | 30% | 8% | Ex | | 2000 cm ³ <x≤2500cm ³ =Rs .7,000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs .8,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs .9,000/- per cm ³ |
| | 8703.23.80 | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old | u | L | | | | 27% | | | | | | | 30% | 8% | Ex | | 2000 cm ³ <x≤2500cm ³ =Rs .7,000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs .8,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs .9,000/- per cm ³ |
| | | --- | Other : | | | | | | | | | | | | | | | | | |
| | 8703.23.92 | ---- | Of a cylinder capacity not exceeding 2,000 cc, not more than three years old | u | | | | | 19.9% | | | | | | | 30% | 8% | Ex | | Rs.6,350/- per cm ³ |
| | 8703.23.94 | ---- | Of a cylinder capacity not exceeding 2,000 cc, more than three years old | u | L | | | | 27% | | | | | | | 30% | 8% | Ex | | Rs.6,350/- per cm ³ |
| | 8703.23.96 | ---- | Of a cylinder capacity exceeding 2,000 cc, not more than three years old | u | | | | | 27% | | | | | | | 30% | 8% | Ex | | 2000 cm ³ <x≤2500cm ³ =Rs .7,000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs .8,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs .9,000/- per cm ³ |
| | 8703.23.98 | ---- | Of a cylinder capacity exceeding 2000cc., more than three years old | u | L | | | | 27% | | | | | | | 30% | 8% | Ex | | 2000 cm ³ <x≤2500cm ³ =Rs .7,000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs .8,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs .9,000/- per cm ³ |
| | 8703.24.00 | -- | Of a cylinder capacity exceeding 3,000 cc : | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|-----|--|------|--------------|-------------------|----|----|-----|----|----|----|----|----|----|----------|-----|-------|------|--|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8703.24.10 | --- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 8703.24.20 | --- | Ambulances and prison vans more than three years old | u | L | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 8703.24.30 | --- | Hearse not more than three years old | u | | | | | | | | | | | | 30% | 8% | Ex | | Rs.4,000/- per cm ³ | |
| | 8703.24.40 | --- | Hearse more than three years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | Rs.4,000/- per cm ³ | |
| | 8703.24.50 | --- | Motor cars including station wagons and racing cars, not more than three years old | u | | | | | 27% | | | | | | | 30% | 8% | Ex | | 3000 cm ³ <x≤4000cm ³ =Rs .10,000/- per cm ³ 4000cm ³ <=Rs.11,000/- per cm ³ | |
| | 8703.24.60 | --- | Motor cars including station wagons and racing cars, more than three years old | u | L | | | | 27% | | | | | | | 30% | 8% | Ex | | 3000 cm ³ <x≤4000cm ³ =Rs .10,000/- per cm ³ 4000cm ³ <=Rs.11,000/- per cm ³ | |
| | 8703.24.70 | --- | Other, not more than three years old | u | | | | | 27% | | | | | | | 30% | 8% | Ex | | 3000 cm ³ <x≤4000cm ³ =Rs .10,000/- per cm ³ 4000cm ³ <=Rs.11,000/- per cm ³ | |
| | 8703.24.80 | --- | Other, more than three years old | u | L | | | | 27% | | | | | | | 30% | 8% | Ex | | 3000 cm ³ <x≤4000cm ³ =Rs .10,000/- per cm ³ 4000cm ³ <=Rs.11,000/- per cm ³ | |
| | | - | Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) : | | | | | | | | | | | | | | | | | | |
| | 8703.31.00 | -- | Of a cylinder capacity not exceeding 1,500 cc : | | | | | | | | | | | | | | | | | | |
| | 8703.31.10 | --- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 8703.31.20 | --- | Ambulances and prison vans more than three years old | u | L | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 8703.31.30 | --- | Hearse not more than three years old | u | | | | | | | | | | | | 30% | 8% | Ex | | Rs.3,000/- per cm ³ | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|-------|----|----|----|----|----|----|----------|-----|-------|------|--------------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8703.31.40 | --- | Hearses more than three years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | Rs.3,000/- per cm ³ | |
| | 8703.31.50 | --- | Auto-trishaws not more than two years old | u | | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,450/- per cm ³ | |
| | 8703.31.60 | --- | Auto-trishaws more than two years old | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,450/- per cm ³ | |
| | 8703.31.70 | --- | Motor cars including station wagons and racing cars, not more than three years old | u | | | | | 24% | | | | | | | 30% | 8% | Ex | | Rs.4,600/- per cm ³ | |
| | 8703.31.80 | --- | Motor cars including station wagons and racing cars, more than three years old | u | L | | | | 24% | | | | | | | 30% | 8% | Ex | | Rs.4,600/- per cm ³ | |
| | | --- | Other : | | | | | | | | | | | | | | | | | | |
| | 8703.31.92 | ---- | Not more than three years old | u | | | | | 24% | | | | | | | 30% | 8% | Ex | | Rs.4,600/- per cm ³ | |
| | 8703.31.94 | ---- | More than three years old | u | L | | | | 24% | | | | | | | 30% | 8% | Ex | | Rs.4,600/- per cm ³ | |
| | 8703.32.00 | -- | 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 years old | u | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 8703.32.20 | --- | Ambulances and prison vans more than three years old | u | L | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 8703.32.30 | --- | Hearses not more than three years old | u | | | | | | | | | | | | 30% | 8% | Ex | | Rs.4,000/- per cm ³ | |
| | 8703.32.40 | --- | Hearses more than three years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | Rs.4,000/- per cm ³ | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old : | | | | | | | | | | | | | | | | | | |
| | 8703.32.52 | ---- | Of a cylinder capacity not exceeding 1,600 cc | u | | | | | 19.9% | | | | | | | 30% | 8% | Ex | | Rs.5,750/- per cm ³ | |
| | 8703.32.55 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc | u | | | | | 19.9% | | | | | | | 30% | 8% | Ex | | Rs.6,900/- per cm ³ | |
| | 8703.32.59 | ---- | Other | u | | | | | 19.9% | | | | | | | 30% | 8% | Ex | | Rs.8,000/- per cm ³ | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old : | | | | | | | | | | | | | | | | | | |
| | 8703.32.63 | ---- | Of a cylinder capacity not exceeding 1,600 cc | u | L | | | | 19.9% | | | | | | | 30% | 8% | Ex | | Rs.5,750/- per cm ³ | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|---|------|--------------|-------------------|----|----|-------|----|----|----|----|----|----|----------|-----|-------|------|--------------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8703.32.65 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc | u | L | | | | 19.9% | | | | | | | 30% | 8% | Ex | | Rs.6,900/- per cm ³ | |
| | 8703.32.69 | --- | Other | u | L | | | | 19.9% | | | | | | | 30% | 8% | Ex | | Rs.8,000/- per cm ³ | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three 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. | u | | | | | 27% | | | | | | | 30% | 8% | Ex | | Rs.8,000/- per cm ³ | |
| | 8703.32.79 | ---- | Other | u | | | | | 27% | | | | | | | 30% | 8% | Ex | | Rs.8,000/- per cm ³ | |
| | 8703.32.80 | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old | u | L | | | | 27% | | | | | | | 30% | 8% | Ex | | Rs.8,000/- per cm ³ | |
| | | --- | Other : | | | | | | | | | | | | | | | | | | |
| | 8703.32.92 | ---- | Of a cylinder capacity not exceeding 2,000 cc, not more than three years old | u | | | | | 19.9% | | | | | | | 30% | 8% | Ex | | Rs.8,000/- per cm ³ | |
| | 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 years old | u | | | | | 13.5% | | | | | | | 15% | Ex | 10.0% | | | |
| | 8703.32.95 | ---- | Other, of a cylinder capacity exceeding 2000 cc., not more than three years old | u | | | | | 19.9% | | | | | | | 30% | 8% | Ex | | Rs.8,000/- per cm ³ | |
| | 8703.32.97 | ---- | Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old | u | L | | | | 27% | | | | | | | 30% | 8% | Ex | | Rs.8,000/- per cm ³ | |
| | 8703.32.99 | ---- | Other, of a cylinder capacity exceeding 2,000 cc., more than three years old | u | L | | | | 27% | | | | | | | 30% | 8% | Ex | | Rs.8,000/- per cm ³ | |
| | 8703.33.00 | -- | Of a cylinder capacity exceeding 2,500 cc : | | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|---|------|--------------|-------------------|----|----|-------|----|----|----|----|----|----|----------|-----|-------|------|---|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8703.33.10 | --- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 8703.33.20 | --- | Ambulances and prison vans more than three years old | u | L | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 8703.33.30 | --- | Hearsees not more than three years old | u | | | | | | | | | | | | 30% | 8% | Ex | | Rs.4,500/- per cm ³ | |
| | 8703.33.40 | --- | Hearsees more than three years old | u | L | | | | | | | | | | | 30% | 8% | Ex | | Rs.4,500/- per cm ³ | |
| | 8703.33.50 | --- | Motor cars including station wagons and racing cars, not more than three years old | u | | | | | 27% | | | | | | | 30% | 8% | Ex | | 2500 cm ³ <x≤2750cm ³ =Rs .9,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs .10,000/- per cm ³ 3000 cm ³ <x≤4000cm ³ =Rs .11,000/- per cm ³ 4000cm ³ <=Rs.12,00 0/- per cm ³ | |
| | 8703.33.60 | --- | Motor cars including station wagons and racing cars, more than three years old | u | L | | | | 27% | | | | | | | 30% | 8% | Ex | | 2500 cm ³ <x≤2750cm ³ =Rs .9,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs .10,000/- per cm ³ 3000 cm ³ <x≤4000cm ³ =Rs .11,000/- per cm ³ 4000cm ³ <=Rs.12,00 0/- per cm ³ | |
| | | --- | Other, not more than three years old : | | | | | | | | | | | | | | | | | | |
| | 8703.33.71 | ---- | Motor-homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) | u | | | | | 13.5% | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.33.79 | | Other | | | | | | | | | | | | | | | | | 2500 cm ³ <x≤2750cm ³ =Rs .9,000/- per cm ³ | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|-----|----|----|----|----|----|----|----------|-----|-------|------|--|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | | ---- | | u | | | | | 27% | | | | | | | 30% | 8% | Ex | | 2750 cm³<x≤3000cm³=Rs .10,000/- per cm³ 3000 cm³<x≤4000cm³=Rs .11,000/- per cm³ 4000cm³<=Rs.12,00 0/- per cm³ | |
| | 8703.33.80 | --- | Other, more than three years old | u | L | | | | 27% | | | | | | | 30% | 8% | Ex | | 2500 cm³<x≤2750cm³=Rs .9,000/- per cm³ 2750 cm³<x≤3000cm³=Rs .10,000/- per cm³ 3000 cm³<x≤4000cm³=Rs .11,000/- per cm³ 4000cm³<=Rs.12,00 0/- per cm³ | |
| | 8703.40.00 | - | Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power : | | | | | | | | | | | | | | | | | | |
| | | --- | Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc : | | | | | | | | | | | | | | | | | | |
| | 8703.40.11 | ---- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.40.12 | ---- | Ambulances and prison vans more than three years | u | L | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.40.13 | ---- | Hearses not more than three years old | u | | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,250/- per cm³ | |
| | 8703.40.14 | ---- | Hearses more than three years old | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,250/- per cm³ | |
| | 8703.40.15 | ---- | Auto-trishaws, not more than two years old | u | | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,400/- per cm³ | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|-----|----|----|----|----|----|------|----------|-----|-------|------|--|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8703.40.16 | ---- | Auto-trishaws, more than two years old | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,400/- per cm ³ | |
| | 8703.40.18 | ---- | Other, not more than three years old | u | | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,500,000/- per unit | |
| | 8703.40.19 | ---- | Other, more than three years old | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,500,000/- per unit | |
| | | --- | Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc : | | | | | | | | | | | | | | | | | | |
| | 8703.40.21 | ---- | Go-Karts , not more than three years old | u | | | | | | | | | | | | Free | 8% | 10.0% | | | |
| | 8703.40.22 | ---- | Go-Karts , more than three years old | u | L | | | | | | | | | | | Free | 8% | 10.0% | | | |
| | 8703.40.23 | ---- | Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old | u | | | | | | | | | | | | 15% | 8% | Ex | | Rs.400,000/- per unit | |
| | 8703.40.24 | ---- | Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.400,000/- per unit | |
| | 8703.40.25 | ---- | All terrain vehicle (ATV) , not more than three years old | u | | | | | | | | | | | Free | 15% | 8% | 10.0% | | | |
| | 8703.40.26 | ---- | All terrain vehicle (ATV) , more than three years old | u | L | | | | | | | | | | Free | 15% | 8% | 10.0% | | | |
| | 8703.40.28 | ---- | Other , not more than three years old | u | | | | | 12% | | | | | | | 15% | 8% | Ex | | Rs.1,500,000/- per unit | |
| | 8703.40.29 | ---- | Other , more than three years old | u | L | | | | 12% | | | | | | | 15% | 8% | Ex | | Rs.1,500,000/- per unit | |
| | | --- | Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc: | | | | | | | | | | | | | | | | | | |
| | 8703.40.31 | ---- | Ambulances and prison vans, not more than three years old | u | | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.40.32 | ---- | Ambulances and prison vans, more than three years old | u | L | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.40.33 | ---- | Hearses not more than three years old | u | | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,000/- per cm ³ | |
| | 8703.40.34 | ---- | Hearses more than three years old | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,000/- per cm ³ | |
| | 8703.40.35 | ---- | Motor cars including station wagons and racing cars, not more than three years old | u | | | | | | | | | | | | 15% | 8% | Ex | | 1000 cm ³ <x≤1300cm ³ =Rs .2,300/- per cm ³ 1300 cm ³ <x≤1500cm ³ =Rs .2,850/- per cm ³ | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|------|----|----|----|----|----|----------|-----|-----|-------|--|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | 8703.40.36 | ---- | Motor cars including station wagons and racing cars, more than three years old | u | L | | | | | | | | | | | 15% | 8% | Ex | 1000 cm ³ <x≤1300cm ³ =Rs .2,300/- per cm ³ 1300 cm ³ <x≤1500cm ³ =Rs .2,850/- per cm ³ | |
| | 8703.40.38 | ---- | Other, not more than three years old | u | | | | | | | | | | | | 15% | 8% | Ex | 1000 cm ³ <x≤1300cm ³ =Rs .2,300/- per cm ³ 1300 cm ³ <x≤1500cm ³ =Rs .2,850/- per cm ³ | |
| | 8703.40.39 | ---- | Other, more than three years old | u | L | | | | | | | | | | | 15% | 8% | Ex | 1000 cm ³ <x≤1300cm ³ =Rs .2,300/- per cm ³ 1300 cm ³ <x≤1500cm ³ =Rs .2,850/- per cm ³ | |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc . | | | | | | | | | | | | | | | | | |
| | 8703.40.41 | ---- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | | | 15% | 8% | 10.0% | | |
| | 8703.40.42 | ---- | Ambulances and prison vans more than three years old | u | L | | | | | | | | | | | 15% | 8% | 10.0% | | |
| | 8703.40.43 | ---- | Hearses not more than three years old | u | | | | | | | | | | | | 15% | 8% | Ex | Rs.2,500/- per cm ³ | |
| | 8703.40.44 | ---- | Hearses more than three years old | u | L | | | | | | | | | | | 15% | 8% | Ex | Rs.2,500/- per cm ³ | |
| | 8703.40.48 | ---- | Other , not more than three years old | u | | | | | | | | | | | | 15% | 8% | Ex | Rs.5,700/- per cm ³ | |
| | 8703.40.49 | ---- | Other , more than three years old | u | L | | | | | | | | | | | 15% | 8% | Ex | Rs.5,700/- per cm ³ | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc : | | | | | | | | | | | | | | | | | |
| | 8703.40.51 | ---- | Of a cylinder capacity not exceeding 1,600 cc , not more than three years old | u | | | | | 9.9% | | | | | | | 15% | 8% | Ex | Rs.4,000/- per cm ³ | |
| | 8703.40.52 | ---- | Of a cylinder capacity not exceeding 1,600 cc ,more than three years old | u | L | | | | 9.9% | | | | | | | 15% | 8% | Ex | Rs.4,000/- per cm ³ | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|------|----|----|----|----|----|----|----------|-----|-------|------|--|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8703.40.53 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old | u | | | | | 9.9% | | | | | | | 15% | 8% | Ex | | Rs.5,200/- per cm ³ | |
| | 8703.40.54 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old | u | L | | | | 9.9% | | | | | | | 15% | 8% | Ex | | Rs.5,200/- per cm ³ | |
| | 8703.40.58 | ---- | Other , not more than three years old | u | | | | | 9.9% | | | | | | | 15% | 8% | Ex | | Rs.5,700/- per cm ³ | |
| | 8703.40.59 | ---- | Other , more than three years old | u | L | | | | 9.9% | | | | | | | 15% | 8% | Ex | | Rs.5,700/- per cm ³ | |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc : | u | | | | | | | | | | | | | | | | | |
| | 8703.40.61 | ---- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.40.62 | ---- | Ambulances and prison vans more than three years old | u | L | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.40.63 | ---- | Hearses not more than three years old | u | | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,500/- per cm ³ | |
| | 8703.40.64 | ---- | Hearses more than three years old | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,500/- per cm ³ | |
| | 8703.40.68 | ---- | Other , not more than three years old | u | | | | | | | | | | | | 15% | 8% | Ex | | 2000 cm ³ <x≤2500cm ³ =Rs .6,000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs .7,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs .8,000/- per cm ³ | |
| | 8703.40.69 | ---- | Other , more than three years old | u | L | | | | | | | | | | | 15% | 8% | Ex | | 2000 cm ³ <x≤2500cm ³ =Rs .6,000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs .7,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs .8,000/- per cm ³ | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|-------|----|----|----|----|----|----|----------|-----|-------|------|--|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc : | u | | | | | | | | | | | | | | | | |
| | 8703.40.71 | ---- | Not more than three years old | u | | | | 13.5% | | | | | | | 15% | 8% | Ex | | 2000 cm³<x≤2500cm³=Rs .6,000/- per cm³ 2500 cm³<x≤2750cm³=Rs .7,000/- per cm³ 2750 cm³<x≤3000cm³=Rs .8,000/- per cm³ | |
| | 8703.40.72 | ---- | More than three years old | u | L | | | 13.5% | | | | | | | 15% | 8% | Ex | | 2000 cm³<x≤2500cm³=Rs .6,000/- per cm³ 2500 cm³<x≤2750cm³=Rs .7,000/- per cm³ 2750 cm³<x≤3000cm³=Rs .8,000/- per cm³ | |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc : | | | | | | | | | | | | | | | | | |
| | 8703.40.81 | ---- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.40.82 | ---- | Ambulances and prison vans more than three years old | u | L | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.40.83 | ---- | Hearses not more than three years old | u | | | | | | | | | | | 15% | 8% | Ex | | Rs.3,500/- per cm³ | |
| | 8703.40.84 | ---- | Hearses more than three years old | u | L | | | | | | | | | | 15% | 8% | Ex | | Rs.3,500/- per cm³ | |
| | 8703.40.88 | ---- | Other , not more than three years old | u | | | | 13.5% | | | | | | | 15% | 8% | Ex | | 3000 cm³<x≤4000cm³=Rs .9,000/- per cm³ 4000cm³<=Rs.10,000/- per cm³ | |
| | 8703.40.89 | ---- | Other , more than three years old | u | L | | | 13.5% | | | | | | | 15% | 8% | Ex | | 3000 cm³<x≤4000cm³=Rs .9,000/- per cm³ 4000cm³<=Rs.10,000/- per cm³ | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|-------|----|----|----|----|----|----------|-----|-----|-------|--|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc : | u | | | | | | | | | | | | | | | | |
| | 8703.40.91 | ---- | Not more than three years old | u | | | | | 13.5% | | | | | | | 15% | 8% | Ex | 3000 $\text{cm}^3 < x \leq 4000 \text{cm}^3 = \text{Rs } .9,000/- \text{ per cm}^3$ $4000 \text{cm}^3 \leq \text{Rs.} 10,000/- \text{ per cm}^3$ | |
| | 8703.40.92 | ---- | More than three years old | u | L | | | | 13.5% | | | | | | | 15% | 8% | Ex | 3000 $\text{cm}^3 < x \leq 4000 \text{cm}^3 = \text{Rs } .9,000/- \text{ per cm}^3$ $4000 \text{cm}^3 \leq \text{Rs.} 10,000/- \text{ per cm}^3$ | |
| | 8703.50.00 | - | Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power : | | | | | | | | | | | | | | | | | |
| | | --- | Vehicles other than motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc : | | | | | | | | | | | | | | | | | |
| | 8703.50.11 | ---- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | | | 15% | 8% | 10.0% | | |
| | 8703.50.12 | ---- | Ambulances and prison vans more than three years | u | L | | | | | | | | | | | 15% | 8% | 10.0% | | |
| | 8703.50.13 | ---- | Hearses not more than three years old | u | | | | | | | | | | | | 15% | 8% | Ex | Rs.2,000/- per cm^3 | |
| | 8703.50.14 | ---- | Hearses more than three years old | u | L | | | | | | | | | | | 15% | 8% | Ex | Rs.2,000/- per cm^3 | |
| | 8703.50.15 | ---- | Auto-trishaws, not more than two years old | u | | | | | | | | | | | | 15% | 8% | Ex | Rs.1,450/- per cm^3 | |
| | 8703.50.16 | ---- | Auto-trishaws, more than two years old | u | L | | | | | | | | | | | 15% | 8% | Ex | Rs.1,450/- per cm^3 | |
| | 8703.50.18 | ---- | Other, not more than three years old | u | | | | | | | | | | | | 15% | 8% | Ex | Rs.3,400/- per cm^3 | |
| | 8703.50.19 | ---- | Other, more than three years old | u | L | | | | | | | | | | | 15% | 8% | Ex | Rs.3,400/- per cm^3 | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|-----|----|----|----|----|----|----|----------|-----|-------|------|--------------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | | --- | Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc : | | | | | | | | | | | | | | | | | | |
| | 8703.50.21 | ---- | Go-Karts , not more than three years old | u | | | | | | | | | | | | Free | 8% | 10.0% | | | |
| | 8703.50.22 | ---- | Go-Karts , more than three years old | u | L | | | | | | | | | | | Free | 8% | 10.0% | | | |
| | 8703.50.23 | ---- | Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old | u | | | | | | | | | | | | 15% | 8% | Ex | | Rs.400,000/- per unit | |
| | 8703.50.24 | ---- | Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.400,000/- per unit | |
| | 8703.50.25 | ---- | All terrain vehicle (ATV) , not more than three years old | u | | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.50.26 | ---- | All terrain vehicle (ATV) , more than three years old | u | L | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.50.28 | ---- | Other , not more than three years old | u | | | | | | | | | | | | 15% | 8% | Ex | | Rs.3,400/- per cm ³ | |
| | 8703.50.29 | ---- | Other , more than three years old | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.3,400/- per cm ³ | |
| | | --- | Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc: | | | | | | | | | | | | | | | | | | |
| | 8703.50.31 | ---- | Ambulances and prison vans, not more than three years old | u | | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.50.32 | ---- | Ambulances and prison vans, more than three years old | u | L | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.50.33 | ---- | Hearses not more than three years old | u | | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,000/- per cm ³ | |
| | 8703.50.34 | ---- | Hearses more than three years old | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,000/- per cm ³ | |
| | 8703.50.35 | ---- | Motor cars including station wagons and racing cars, not more than three years old | u | | | | | 12% | | | | | | | 15% | 8% | Ex | | Rs.3,400/- per cm ³ | |
| | 8703.50.36 | ---- | Motor cars including station wagons and racing cars, more than three years old | u | L | | | | 12% | | | | | | | 15% | 8% | Ex | | Rs.3,400/- per cm ³ | |
| | 8703.50.38 | ---- | Other, not more than three years old | u | | | | | | | | | | | | 15% | 8% | Ex | | Rs.3,400/- per cm ³ | |
| | 8703.50.39 | ---- | Other, more than three years old | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.3,400/- per cm ³ | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|-------|----|----|----|----|----|----------|-----|-----|-------|----------------|--------------------------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc : | | | | | | | | | | | | | | | | | |
| | 8703.50.41 | ---- | Ambulances and prison vans not more than three years old | U | | | | | | | | | | | | 15% | 8% | 10.0% | | |
| | 8703.50.42 | ---- | Ambulances and prison vans more than three years old | U | L | | | | | | | | | | | 15% | 8% | 10.0% | | |
| | 8703.50.43 | ---- | Hearses not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.3,000/- per cm ³ |
| | 8703.50.44 | ---- | Hearses more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.3,000/- per cm ³ |
| | 8703.50.48 | ---- | Other , not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.6,900/- per cm ³ |
| | 8703.50.49 | ---- | Other , more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.6,900/- per cm ³ |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc : | | | | | | | | | | | | | | | | | |
| | 8703.50.51 | ---- | Of a cylinder capacity not exceeding 1,600 cc , not more than three years old | U | | | | | 9.96% | | | | | | | 15% | 8% | Ex | | Rs.4,600/- per cm ³ |
| | 8703.50.52 | ---- | Of a cylinder capacity not exceeding 1,600 cc ,more than three years old | U | L | | | | 9.96% | | | | | | | 15% | 8% | Ex | | Rs.4,600/- per cm ³ |
| | 8703.50.53 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old | U | | | | | 9.96% | | | | | | | 15% | 8% | Ex | | Rs.5,700/- per cm ³ |
| | 8703.50.54 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old | U | L | | | | 9.96% | | | | | | | 15% | 8% | Ex | | Rs.5,700/- per cm ³ |
| | 8703.50.58 | ---- | Other , not more than three years old | U | | | | | 9.96% | | | | | | | 15% | 8% | Ex | | Rs.6,900/- per cm ³ |
| | 8703.50.59 | ---- | Other , more than three years old | U | L | | | | 9.96% | | | | | | | 15% | 8% | Ex | | Rs.6,900/- per cm ³ |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc : | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|---|------|--------------|-------------------|----|----|-------|----|----|----|----|----|----|----------|-----|-------|------|--|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8703.50.61 | ---- | Ambulances and prison vans not more than three years old | U | | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.50.62 | ---- | Ambulances and prison vans more than three years old | U | L | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.50.63 | ---- | Hearsees not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.4,000/- per cm ³ | |
| | 8703.50.64 | ---- | Hearsees more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.4,000/- per cm ³ | |
| | 8703.50.68 | ---- | Other , not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | 2000 cm ³ <x≤2500cm ³ =Rs .7,000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs .8,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs .9,000/- per cm ³ | |
| | 8703.50.69 | ---- | Other , more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | 2000 cm ³ <x≤2500cm ³ =Rs .7,000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs .8,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs .9,000/- per cm ³ | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc : | | | | | | | | | | | | | | | | | | |
| | 8703.50.71 | ---- | 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, not more than three years old | U | | | | | 13.5% | | | | | | | 15% | 8% | Ex | | 2000 cm ³ <x≤2500cm ³ =Rs .7,000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs .8,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs .9,000/- per cm ³ | |
| | 8703.50.72 | ---- | Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old | U | | | | | 13.5% | | | | | | | 15% | Ex | 10.0% | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|---|------|--------------|-------------------|----|----|-------|----|----|----|----|----|----|----------|-----|-------|------|--|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8703.50.78 | ---- | Other, not more than three years old | U | | | | | 13.5% | | | | | | | 15% | 8% | Ex | | 2000 cm ³ <x≤2500cm ³ =Rs .7,000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs .8,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs .9,000/- per cm ³ | |
| | 8703.50.79 | ---- | Other, more than three years old | U | L | | | | 13.5% | | | | | | | 15% | 8% | Ex | | 2000 cm ³ <x≤2500cm ³ =Rs .7,000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs .8,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs .9,000/- per cm ³ | |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc : | U | | | | | | | | | | | | | | | | | |
| | 8703.50.81 | ---- | Ambulances and prison vans not more than three years old | U | | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.50.82 | ---- | Ambulances and prison vans more than three years old | U | L | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.50.83 | ---- | Hearses not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.4,000/- per cm ³ | |
| | 8703.50.84 | ---- | Hearses more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.4,000/- per cm ³ | |
| | 8703.50.88 | ---- | Other , not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | 3000 cm ³ <x≤4000cm ³ =Rs .10,000/- per cm ³ 4000 cm ³ <=Rs.11,000/- per cm ³ | |
| | 8703.50.89 | ---- | Other , more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | 3000 cm ³ <x≤4000cm ³ =Rs .10,000/- per cm ³ 4000 cm ³ <=Rs.11,000/- per cm ³ | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|---|------|--------------|-------------------|----|----|-------|----|----|----|----|----|----------|-----|-----|-------|---|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc : | | | | | | | | | | | | | | | | | |
| | 8703.50.91 | ---- | Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old | U | | | | | 13.5% | | | | | | | 15% | Ex | 10.0% | | |
| | 8703.50.98 | ---- | Other, not more than three years old | U | | | | | 13.5% | | | | | | | 15% | 8% | Ex | 3000 cm ³ <x≤4000cm ³ =Rs .10,000/- per cm ³ 4000 cm ³ <=Rs.11,000/- per cm ³ | |
| | 8703.50.99 | ---- | Other, more than three years old | U | L | | | | 13.5% | | | | | | | 15% | 8% | Ex | 3000 cm ³ <x≤4000cm ³ =Rs .10,000/- per cm ³ 4000 cm ³ <=Rs.11,000/- per cm ³ | |
| | 8703.60.00 | - | Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power : | | | | | | | | | | | | | | | | | |
| | | --- | Vehicles other than motor cars including station wagons and racing cars ,Of cylinder capacity not exceeding 1,000 cc : | | | | | | | | | | | | | | | | | |
| | 8703.60.11 | ---- | Ambulances and prison vans not more than three years old | U | | | | | | | | | | | | 15% | 8% | 10.0% | | |
| | 8703.60.12 | ---- | Ambulances and prison vans more than three years | U | L | | | | | | | | | | | 15% | 8% | 10.0% | | |
| | 8703.60.13 | ---- | Hearses not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | Rs.1,250/- per cm ³ | |
| | 8703.60.14 | ---- | Hearses more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | Rs.1,250/- per cm ³ | |
| | 8703.60.15 | ---- | Auto-trishaws, not more than two years old | U | | | | | | | | | | | | 15% | 8% | Ex | Rs.2,400/- per cm ³ | |
| | 8703.60.16 | ---- | Auto-trishaws, more than two years old | U | L | | | | | | | | | | | 15% | 8% | Ex | Rs.2,400/- per cm ³ | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|----|----|----|----|----|----|----|----------|-----|-------|------|--|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8703.60.18 | ---- | Other, not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,500,000/- per unit | |
| | 8703.60.19 | ---- | Other, more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,500,000/- per unit | |
| | | --- | Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc : | | | | | | | | | | | | | | | | | | |
| | 8703.60.21 | ---- | Go-Karts , not more than three years old | U | | | | | | | | | | | | Free | 8% | 10.0% | | | |
| | 8703.60.22 | ---- | Go-Karts , more than three years old | U | L | | | | | | | | | | | Free | 8% | 10.0% | | | |
| | 8703.60.23 | ---- | Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.400,000/- per unit | |
| | 8703.60.24 | ---- | Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.400,000/- per unit | |
| | 8703.60.25 | ---- | All terrain vehicle (ATV) , not more than three years old | U | | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.60.26 | ---- | All terrain vehicle (ATV) , more than three years old | U | L | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.60.28 | ---- | Other , not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,500,000/- per unit | |
| | 8703.60.29 | ---- | Other , more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,500,000/- per unit | |
| | | --- | Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc: | | | | | | | | | | | | | | | | | | |
| | 8703.60.31 | ---- | Ambulances and prison vans, not more than three years old | U | | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.60.32 | ---- | Ambulances and prison vans, more than three years old | U | L | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.60.33 | ---- | Hearses not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,000/- per cm ³ | |
| | 8703.60.34 | ---- | Hearses more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,000/- per cm ³ | |
| | 8703.60.35 | ---- | Motor cars including station wagons and racing cars, not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | 1000 cm ³ <x≤1300cm ³ =Rs .2,300/- per cm ³ 1300 cm ³ <x≤1500cm ³ =Rs .2,850/- per cm ³ | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|----|----|----|----|----|----|----------|-----|-----|-------|--|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | 8703.60.36 | ---- | Motor cars including station wagons and racing cars, more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | 1000 $\text{cm}^3 < x \leq 1300 \text{cm}^3 = \text{Rs } .2,300/- \text{ per cm}^3$ 1300 $\text{cm}^3 < x \leq 1500 \text{cm}^3 = \text{Rs } .2,850/- \text{ per cm}^3$ | |
| | 8703.60.38 | ---- | Other, not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | 1000 $\text{cm}^3 < x \leq 1300 \text{cm}^3 = \text{Rs } .2,300/- \text{ per cm}^3$ 1300 $\text{cm}^3 < x \leq 1500 \text{cm}^3 = \text{Rs } .2,850/- \text{ per cm}^3$ | |
| | 8703.60.39 | ---- | Other, more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | 1000 $\text{cm}^3 < x \leq 1300 \text{cm}^3 = \text{Rs } .2,300/- \text{ per cm}^3$ 1300 $\text{cm}^3 < x \leq 1500 \text{cm}^3 = \text{Rs } .2,850/- \text{ per cm}^3$ | |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc . | | | | | | | | | | | | | | | | | |
| | 8703.60.41 | ---- | Ambulances and prison vans not more than three years old | U | | | | | | | | | | | | 15% | 8% | 10.0% | | |
| | 8703.60.42 | ---- | Ambulances and prison vans more than three years old | U | L | | | | | | | | | | | 15% | 8% | 10.0% | | |
| | 8703.60.43 | ---- | Hearses not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | Rs.2,500/- per cm^3 | |
| | 8703.60.44 | ---- | Hearses more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | Rs.2,500/- per cm^3 | |
| | 8703.60.48 | ---- | Other , not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | Rs.5,700/- per cm^3 | |
| | 8703.60.49 | ---- | Other , more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | Rs.5,700/- per cm^3 | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc : | | | | | | | | | | | | | | | | | |
| | 8703.60.51 | ---- | Of a cylinder capacity not exceeding 1,600 cc , not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | Rs.4,000/- per cm^3 | |
| | 8703.60.52 | ---- | Of a cylinder capacity not exceeding 1,600 cc ,more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | Rs.4,000/- per cm^3 | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|----|----|----|----|----|----|----------|-----|-----|-------|----------------|---|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | 8703.60.53 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.5,200/- per cm ³ |
| | 8703.60.54 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.5,200/- per cm ³ |
| | 8703.60.58 | ---- | Other , not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.5,700/- per cm ³ |
| | 8703.60.59 | ---- | Other , more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.5,700/- per cm ³ |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc : | | | | | | | | | | | | | | | | | |
| | 8703.60.61 | ---- | Ambulances and prison vans not more than three years old | U | | | | | | | | | | | | 15% | 8% | 10.0% | | |
| | 8703.60.62 | ---- | Ambulances and prison vans more than three years old | U | L | | | | | | | | | | | 15% | 8% | 10.0% | | |
| | 8703.60.63 | ---- | Hearses not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,500/- per cm ³ |
| | 8703.60.64 | ---- | Hearses more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,500/- per cm ³ |
| | 8703.60.68 | ---- | Other , not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | 2000 cm ³ <x≤2500cm ³ =Rs .6000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs .7,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs .8,000/- per cm ³ |
| | 8703.60.69 | ---- | Other , more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | 2000 cm ³ <x≤2500cm ³ =Rs .6000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs .7,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs .8,000/- per cm ³ |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|----|----|----|----|----|----|----------|-----|-----|-------|---|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc : | | | | | | | | | | | | | | | | | |
| | 8703.60.71 | ---- | Not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | 2000 cm ³ <x≤2500cm ³ =Rs .6000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs .7,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs .8,000/- per cm ³ | |
| | 8703.60.72 | ---- | More than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | 2000 cm ³ <x≤2500cm ³ =Rs .6000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs .7,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs .8,000/- per cm ³ | |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc : | | | | | | | | | | | | | | | | | |
| | 8703.60.81 | ---- | Ambulances and prison vans not more than three years old | U | | | | | | | | | | | | 15% | 8% | 10.0% | | |
| | 8703.60.82 | ---- | Ambulances and prison vans more than three years old | U | L | | | | | | | | | | | 15% | 8% | 10.0% | | |
| | 8703.60.83 | ---- | Hearses not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | Rs.3,500/- per cm ³ | |
| | 8703.60.84 | ---- | Hearses more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | Rs.3,500/- per cm ³ | |
| | 8703.60.88 | ---- | Other , not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | 3000 cm ³ <x≤4000cm ³ =Rs .9,000/- per cm ³ 4000 cm ³ <=Rs.10,000/- per cm ³ | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|---|------|--------------|-------------------|----|----|----|----|----|----|----|----|----|----------|-----|-------|------|--|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8703.60.89 | ---- | Other , more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | 3000 cm ³ <x≤4000cm ³ =Rs .9,000/- per cm ³ 4000 cm ³ <=Rs.10,000/- per cm ³ | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc : | | | | | | | | | | | | | | | | | | |
| | 8703.60.91 | ---- | Not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | 3000 cm ³ <x≤4000cm ³ =Rs .9,000/- per cm ³ 4000 cm ³ <=Rs.10,000/- per cm ³ | |
| | 8703.60.92 | ---- | More than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | 3000 cm ³ <x≤4000cm ³ =Rs .9,000/- per cm ³ 4000 cm ³ <=Rs.10,000/- per cm ³ | |
| | 8703.70.00 | - | Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power : | | | | | | | | | | | | | | | | | | |
| | | --- | Vehicles other than motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc : | | | | | | | | | | | | | | | | | | |
| | 8703.70.11 | ---- | Ambulances and prison vans not more than three years old | U | | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.70.12 | ---- | Ambulances and prison vans more than three years | U | L | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.70.13 | ---- | Hearses not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,000/- per cm ³ | |
| | 8703.70.14 | ---- | Hearses more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,000/- per cm ³ | |
| | 8703.70.15 | ---- | Auto-trishaws, not more than two years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,450/- per cm ³ | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|----|----|----|----|----|----|----|----------|-----|-------|------|--------------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8703.70.16 | ---- | Auto-trishaws, more than two years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,450/- per cm ³ | |
| | 8703.70.18 | ---- | Other, not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.3,400/- per cm ³ | |
| | 8703.70.19 | ---- | Other, more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.3,400/- per cm ³ | |
| | | --- | Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc : | | | | | | | | | | | | | | | | | | |
| | 8703.70.21 | ---- | Go-Karts , not more than three years old | U | | | | | | | | | | | | Free | 8% | 10.0% | | | |
| | 8703.70.22 | ---- | Go-Karts , more than three years old | U | L | | | | | | | | | | | Free | 8% | 10.0% | | | |
| | 8703.70.23 | ---- | Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.400,000/- per unit | |
| | 8703.70.24 | ---- | Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.400,000/- per unit | |
| | 8703.70.25 | ---- | All terrain vehicle (ATV) , not more than three years old | U | | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.70.26 | ---- | All terrain vehicle (ATV) , more than three years old | U | L | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.70.28 | ---- | Other , not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.3,400/- per cm ³ | |
| | 8703.70.29 | ---- | Other , more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.3,400/- per cm ³ | |
| | | --- | Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc: | | | | | | | | | | | | | | | | | | |
| | 8703.70.31 | ---- | Ambulances and prison vans, not more than three years old | U | | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.70.32 | ---- | Ambulances and prison vans, more than three years old | U | L | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.70.33 | ---- | Hearses not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,000/- per cm ³ | |
| | 8703.70.34 | ---- | Hearses more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,000/- per cm ³ | |
| | 8703.70.35 | ---- | Motor cars including station wagons and racing cars, not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.3,400/- per cm ³ | |
| | 8703.70.36 | ---- | Motor cars including station wagons and racing cars, more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.3,400/- per cm ³ | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|----|----|----|----|----|----|----|----------|-----|-------|------|--------------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8703.70.38 | ---- | Other, not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.3,400/- per cm ³ | |
| | 8703.70.39 | ---- | Other, more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.3,400/- per cm ³ | |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc : | | | | | | | | | | | | | | | | | | |
| | 8703.70.41 | ---- | Ambulances and prison vans not more than three years old | U | | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.70.42 | ---- | Ambulances and prison vans more than three years old | U | L | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.70.43 | ---- | Hearses not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.3,000/- per cm ³ | |
| | 8703.70.44 | ---- | Hearses more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.3,000/- per cm ³ | |
| | 8703.70.48 | ---- | Other , not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.6,900/- per cm ³ | |
| | 8703.70.49 | ---- | Other , more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.6,900/- per cm ³ | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc : | | | | | | | | | | | | | | | | | | |
| | 8703.70.51 | ---- | Of a cylinder capacity not exceeding 1,600 cc , not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.4,600/- per cm ³ | |
| | 8703.70.52 | ---- | Of a cylinder capacity not exceeding 1,600 cc ,more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.4,600/- per cm ³ | |
| | 8703.70.53 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.5,700/- per cm ³ | |
| | 8703.70.54 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.5,700/- per cm ³ | |
| | 8703.70.58 | ---- | Other , not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.6,900/- per cm ³ | |
| | 8703.70.59 | ---- | Other , more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.6,900/- per cm ³ | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|---|------|--------------|-------------------|----|----|----|----|----|----|----|----|----|----------|-----|-------|------|--|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc : | | | | | | | | | | | | | | | | | | |
| | 8703.70.61 | ---- | Ambulances and prison vans not more than three years old | U | | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.70.62 | ---- | Ambulances and prison vans more than three years old | U | L | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8703.70.63 | ---- | Hearses not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.4,000/- per cm ³ | |
| | 8703.70.64 | ---- | Hearses more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.4,000/- per cm ³ | |
| | 8703.70.68 | ---- | Other , not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | 2000 cm ³ <x≤2500cm ³ =Rs .7000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs .8,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs 9,000/- per cm ³ | |
| | 8703.70.69 | ---- | Other , more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | 2000 cm ³ <x≤2500cm ³ =Rs .7000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs .8,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs 9,000/- per cm ³ | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc : | | | | | | | | | | | | | | | | | | |
| | 8703.70.71 | ---- | 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, not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | 2000 cm ³ <x≤2500cm ³ =Rs .7000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs .8,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs 9,000/- per cm ³ | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|----|----|----|----|----|----|----------|-----|-----|-------|----------------|--|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | 8703.70.72 | ---- | Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old | U | | | | | | | | | | | | 15% | Ex | 10.0% | | |
| | 8703.70.78 | ---- | Other, not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | 2000 cm ³ <x≤2500cm ³ =Rs .7000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs .8,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs 9,000/- per cm ³ |
| | 8703.70.79 | ---- | Other, more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | 2000 cm ³ <x≤2500cm ³ =Rs .7000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs .8,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs 9,000/- per cm ³ |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc : | | | | | | | | | | | | | | | | | |
| | 8703.70.81 | ---- | Ambulances and prison vans not more than three years old | U | | | | | | | | | | | | 15% | 8% | 10.0% | | |
| | 8703.70.82 | ---- | Ambulances and prison vans more than three years old | U | L | | | | | | | | | | | 15% | 8% | 10.0% | | |
| | 8703.70.83 | ---- | Hearses not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.4,000/- per cm ³ |
| | 8703.70.84 | ---- | Hearses more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.4,000/- per cm ³ |
| | 8703.70.88 | ---- | Other , not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | 3000 cm ³ <x≤4000cm ³ =Rs .10,000/- per cm ³ 4000 cm ³ <=Rs.11,000/- per cm ³ |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|----|----|----|----|----|----|----|----------|-----|-------|------|---|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8703.70.89 | ---- | Other , more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | 3000 cm ³ <x≤4000cm ³ =Rs .10,000/- per cm ³ 4000 cm ³ <=Rs.11,000/- per cm ³ | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc : | | | | | | | | | | | | | | | | | | |
| | 8703.70.91 | ---- | Motor -homes, specially equipped for | U | | | | | | | | | | | | 15% | Ex | 10.0% | | | |
| | | | habitation (with sleeping, cooking , | | | | | | | | | | | | | | | | | | |
| | | | toilet facilities etc) , not more | | | | | | | | | | | | | | | | | | |
| | | | than three years old | | | | | | | | | | | | | | | | | | |
| | 8703.70.98 | ---- | Other, not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | 3000 cm ³ <x≤4000cm ³ =Rs .10,000/- per cm ³ 4000 cm ³ <=Rs.11,000/- per cm ³ | |
| | 8703.70.99 | ---- | Other, more than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | 3000 cm ³ <x≤4000cm ³ =Rs .10,000/- per cm ³ 4000 cm ³ <=Rs.11,000/- per cm ³ | |
| | 8703.80.00 | - | Other vehicles, with only electric motor for propulsion : | | | | | | | | | | | | | | | | | | |
| | | --- | Electric auto-trishaws: | | | | | | | | | | | | | | | | | | |
| | 8703.80.11 | ---- | Not more than two years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.7,500 per kW for not more than one year old Rs.10,000 per kW for other | |
| | 8703.80.12 | ---- | More than two years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.15,000 per kW | |
| | | --- | Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels: | | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|---|------|--------------|-------------------|----|----|----|----|----|----|----|----|----|----------|-----|-----|------|---|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8703.80.21 | ---- | Not more than 3 years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.7,500 per kW for not more than one year old Rs.15,000 per kW for other | |
| | 8703.80.22 | ---- | More than 3 years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.20,000 per kW | |
| | | --- | Other , powered by on board accumulators charged by external electric source (e.g. National Grid) , not more than 3 years old : | | | | | | | | | | | | | | | | | | |
| | 8703.80.31 | ---- | Capacity of motors not exceeding 50kW | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.7,500 per kW for not more than one year old Rs.15,000 per kW for other | |
| | 8703.80.32 | ---- | Capacity of motors exceeding 50kW, but not exceeding 100kW | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.10,000 per kW for not more than one year old Rs.15,000 per kW for other | |
| | 8703.80.33 | ---- | Capacity of motors exceeding 100kW, but not exceeding 200kW | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.15,000 per kW for not more than one year old Rs.25,000 per kW for other | |
| | 8703.80.34 | ---- | Capacity of motors exceeding 200kW | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.40,000 per kW for not more than one year old Rs.55,000 per kW for other | |
| | | --- | Other , driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid) , more than 3 years old : | | | | | | | | | | | | | | | | | | |
| | 8703.80.41 | ---- | Capacity of motors not exceeding 50kW | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.20,000 per kW | |
| | 8703.80.42 | ---- | Capacity of motors exceeding 50kW but not exceeding 100kW | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.30,000 per kW | |
| | 8703.80.43 | ---- | Capacity of motors exceeding 100kW but not exceeding 200kW | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.45,000 per kW | |
| | 8703.80.44 | ---- | Capacity of motors exceeding 200kW | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.60,000 per kW | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|----|----|----|----|----|----|----|----------|-----|-----|------|---|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | | --- | Other , powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board, not more than 3 years old : | | | | | | | | | | | | | | | | | | |
| | 8703.80.51 | ---- | Capacity of motors not exceeding 50kW | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.7,500 per kW for not more than one year old Rs.15,000 per kW for other | |
| | 8703.80.52 | ---- | Capacity of motors exceeding 50kW, but not exceeding 100kW | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.10,000 per kW for not more than one year old Rs.15,000 per kW for other | |
| | 8703.80.53 | ---- | Capacity of motors exceeding 100kW, but not exceeding 200kW | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.15,000 per kW for Unregistered (Brand New) Rs.25,000 per kW for other | |
| | 8703.80.54 | ---- | Capacity of motors exceeding 200kW | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.40,000 per kW for not more than one year old Rs.55,000 per kW for other | |
| | | --- | Other , powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board ,more than 3 years old : | | | | | | | | | | | | | | | | | | |
| | 8703.80.61 | ---- | Capacity of motors not exceeding 50kW | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.20,000 per kW | |
| | 8703.80.62 | ---- | Capacity of motors exceeding 50kW but not exceeding 100kW | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.30,000 per kW | |
| | 8703.80.63 | ---- | Capacity of motors exceeding 100kW but not exceeding 200kW | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.45,000 per kW | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------------|------------|------|--|------|--------------|-------------------|----|------|----|------|------|----|------|------|------|----------|-----|-------|------|--|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8703.80.64 | ---- | Capacity of motors exceeding 200kW | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.60,000 per kW | |
| | | --- | Other : | U | | | | | | | | | | | | | | | | | |
| | 8703.80.71 | ---- | Not more than three years old | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.40,000 per kW for not more than one year old Rs.55,000 per kW for other | |
| | 8703.80.72 | ---- | More than three years old | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.60,000 per kW | |
| | 8703.90.00 | - | Other : | U | | | | | | | | | | | | | | | | | |
| | | --- | Not more than three years old : | | | | | | | | | | | | | | | | | | |
| | 8703.90.11 | ---- | With wankel rotary engine | U | | | | | | | | | | | | 30% | 8% | Ex | | Rs.1,000,000 per unit | |
| | 8703.90.19 | ---- | Other | U | | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,000,000 per unit | |
| | | --- | More than three years old | | | | | | | | | | | | | | | | | | |
| | 8703.90.21 | ---- | With wankel rotary engine | U | L | | | | | | | | | | | 30% | 8% | Ex | | Rs.1,500,000 per unit | |
| | 8703.90.29 | ---- | Other | U | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,500,000 per unit | |
| | | | | | | | | | | | | | | | | | | | | | |
| 87.04 | | | Motor vehicles for the transport of goods. | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | 8704.10.00 | - | Dumpers designed for off-highway use | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | 10.0% | | | |
| | | - | Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) : | u | | | | | | | | | | | | | | | | | |
| | 8704.21.00 | -- | g.v.w. not exceeding 5 tonnes : | u | | | | | | | | | | | | | | | | | |
| | | --- | Special purpose tankers/bowsers and trucks: | | | | | | | | | | | | | | | | | | |
| | 8704.21.11 | ---- | Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old | | | | | Free | | | | | | | Free | Free | Ex | 10.0% | | | |
| | 8704.21.12 | ---- | Tankers / bowsers with stainless steel tanks for transport of milk,more than five years old | u | L | | | Free | | | | | | | Free | Free | 8% | 10.0% | | | |
| | 8704.21.13 | ---- | Garbage trucks equipped with waste compacting mechanism, not more than five years old | | | | | | | | | | | | Free | Free | Ex | 10.0% | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|---|------|--------------|-------------------|----|----|----|----|----|----|----|----|----------|------|-----|-------|----------------|------------------------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | 8704.21.14 | ---- | Garbage trucks equipped with waste compacting mechanism, more than five years old | | L | | | | | | | | | | Free | Free | Ex | 10.0% | | |
| | | --- | Auto-trishaws : | | | | | | | | | | | | | | | | | |
| | 8704.21.21 | ---- | Not more than four years old | u | | | | | | | | | | | Free | Free | 8% | Ex | | Rs.375/- per cm ³ |
| | 8704.21.22 | ---- | More than four years old | u | L | | | | | | | | | | Free | Free | 8% | Ex | | Rs.375/- per cm ³ |
| | | --- | Chassis fitted with engines and cabs | | | | | | | | | | | | | | | | | |
| | 8704.21.31 | ---- | for vehicles of national subdivision 8704.21.43, not more than four years old | u | | | | | | | | | | | | 30% | Ex | Ex | | Rs.500,000 per unit |
| | 8704.21.32 | ---- | for vehicles of national subdivision 8704.21.44, more than four years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.1,000,000 per unit |
| | 8704.21.33 | ---- | for vehicles of national subdivision 8704.21.51, not more than four years old | u | | | | | | | | | | | | 30% | Ex | Ex | | Rs.500,000 per unit |
| | 8704.21.34 | ---- | for vehicles of national subdivision 8704.21.52, more than four years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.1,000,000 per unit |
| | 8704.21.35 | ---- | for vehicles of national subdivision 8704.21.63, not more than four years old | u | | | | | | | | | | | | 30% | Ex | Ex | | Rs.500,000 per unit |
| | 8704.21.36 | ---- | for vehicles of national subdivision 8704.21.64, more than four years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.1,000,000 per unit |
| | 8704.21.37 | ---- | for vehicles of national subdivision 8704.21.67, not more than four years old | u | | | | | | | | | | | | 30% | Ex | Ex | | Rs.1,400,000 per unit |
| | 8704.21.38 | ---- | for vehicles of national subdivision 8704.21.68, more than four years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.2,500,000 per unit |
| | | --- | Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab : | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|----|----|----|----|----|----|----|----------|-----|-----|------|-----------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8704.21.41 | ---- | Cargo carrying capacity of less than 800kg, not more than four years old | u | | | | | | | | | | | | 15% | 8% | Ex | | Rs.600,000 per unit | |
| | 8704.21.42 | ---- | Cargo carrying capacity of less than 800kg , more than four years old | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,000,000 per unit | |
| | 8704.21.43 | ---- | Cargo carrying capacity of 800kg or more, not more than four years old | u | | | | | | | | | | | | 30% | Ex | Ex | | Rs.600,000 per unit | |
| | 8704.21.44 | ---- | Cargo carrying capacity of 800kg or more, more than four years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.1,000,000 per unit | |
| | | --- | Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more : | u | | | | | | | | | | | | | | | | | |
| | 8704.21.51 | ---- | Not more than four years old | u | | | | | | | | | | | | 15% | Ex | Ex | | Rs.1,000,000 per unit | |
| | 8704.21.52 | ---- | More than four years old | u | L | | | | | | | | | | | 15% | Ex | Ex | | Rs.2,000,000 per unit | |
| | | --- | Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg : | | | | | | | | | | | | | | | | | | |
| | 8704.21.61 | ---- | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old | u | | | | | | | | | | | | 15% | 8% | Ex | | Rs.600,000 per unit | |
| | 8704.21.62 | ---- | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,000,000 per unit | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|----|----|----|----|----|----|----|----------|-----|-----|------|-----------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8704.21.63 | ---- | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old | u | | | | | | | | | | | | 30% | Ex | Ex | | Rs.600,000 per unit | |
| | 8704.21.64 | ---- | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.1,000,000 per unit | |
| | 8704.21.65 | ---- | Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old | u | | | | | | | | | | | | 30% | Ex | Ex | | Rs.1,500,000 per unit | |
| | 8704.21.66 | ---- | Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.2,500,000 per unit | |
| | 8704.21.67 | ---- | Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old | u | | | | | | | | | | | | 30% | Ex | Ex | | Rs.1,500,000 per unit | |
| | 8704.21.68 | ---- | Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.2,500,000 per unit | |
| | | --- | Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, 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 four years old | u | | | | | | | | | | | | 30% | Ex | Ex | | Rs.2,000,000 per unit | |
| | 8704.21.72 | ---- | More than four years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.2,500,000 per unit | |
| | | --- | Other : | | | | | | | | | | | | | | | | | | |
| | 8704.21.91 | ---- | Other vehicles with separate bodies for cabin and cargo area, not more than four years old | u | | | | | | | | | | | | 30% | Ex | Ex | | Rs.5,000,000 per unit | |
| | 8704.21.92 | ---- | Other vehicles with separate bodies for cabin and cargo area, more than four years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.6,000,000 per unit | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|-------------------|------|---|------|--------------|-------------------|----|----|------|------|------|----|------|------|------|----------|-----|-------|------|-----------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8704.21.93 | ---- | Other vehicles not more than four years old | u | | | | | | | | | | | | 30% | Ex | Ex | | Rs.4,500,000 per unit | |
| | 8704.21.99 | ---- | Other vehicles more than four years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.6,000,000 per unit | |
| | 8704.22.00 | -- | g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes : | | | | | | | | | | | | | | | | | | |
| | | --- | Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks : | | | | | | | | | | | | | | | | | | |
| | 8704.22.41 | ---- | Not more than five years old | u | | | | | Free | Free | Free | | Free | Free | Free | Free | Ex | 10.0% | | | |
| | 8704.22.42 | ---- | More than five years old but less than ten years old | u | | | | | Free | Free | Free | | Free | Free | Free | Free | 8% | Ex | | Rs.1,500,000 per unit | |
| | 8704.22.43 | ---- | More than ten years old | u | L | | | | Free | Free | Free | | Free | Free | Free | Free | 8% | Ex | | Rs.3,000,000 per unit | |
| | | --- | Garbage trucks equipped with waste compacting mechanism. : | | | | | | | | | | | | | | | | | | |
| | 8704.22.51 | ---- | Not more than five years old | u | | | | | Free | Free | Free | | Free | Free | Free | Free | Ex | 10.0% | | | |
| | 8704.22.52 | ---- | More than five years old | u | L | | | | Free | Free | Free | | Free | Free | Free | Free | 8% | Ex | | Rs.125,000 per unit | |
| | | --- | Other : | | | | | | | | | | | | | | | | | | |
| | 8704.22.61 | ---- | Not more than five years old | u | | | | | Free | Free | Free | | Free | Free | Free | Free | 8% | Ex | | Rs.1,000,000 per unit | |
| | 8704.22.62 | ---- | More than five years old but less than ten years old | u | | | | | Free | Free | Free | | Free | Free | Free | Free | 8% | Ex | | Rs.2,500,000 per unit | |
| | 8704.22.63 | ---- | More than ten years old | u | L | | | | Free | Free | Free | | Free | Free | Free | Free | 8% | Ex | | Rs.4,000,000 per unit | |
| | | | | | | | | | | | | | | | | | | | | | |
| | 8704.23.00 | -- | g.v.w. exceeding 20 tonnes : | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | | --- | Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks : | | | | | | | | | | | | | | | | | | |
| | 8704.23.51 | ---- | Not more than five years old | u | | | | | Free | Free | Free | | Free | Free | Free | Free | 8% | 10.0% | | | |
| | 8704.23.52 | ---- | More than five years old but less than ten years old | u | | | | | Free | Free | Free | | Free | Free | Free | Free | 8% | Ex | | Rs.1,500,000 per unit | |
| | 8704.23.53 | ---- | More than ten years old | u | L | | | | Free | Free | Free | | Free | Free | Free | Free | 8% | Ex | | Rs.3,000,000 per unit | |
| | | --- | Garbage trucks equipped with waste compacting mechanism : | | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|------|------|------|----|------|------|----------|------|-----|-------|----------------|-----------------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | 8704.23.61 | ---- | Not more than five years old | u | | | | | | Free | Free | | Free | Free | Free | Free | 8% | 10.0% | | |
| | 8704.23.62 | ---- | More than five years old | u | L | | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | Rs.125,000 per unit |
| | | --- | Other : | | | | | | | | | | | | | | | | | |
| | 8704.23.71 | ---- | Not more than five years old | u | | | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | Rs.1,000,000 per unit |
| | 8704.23.72 | ---- | More than five years old but less than ten years old | u | | | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | Rs.2,500,000 per unit |
| | 8704.23.73 | ---- | More than ten years old | u | L | | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | Rs.4,000,000 per unit |
| | | - | Other, with spark-ignition internal combustion piston engine : | | | | | | | | | | | | | | | | | |
| | 8704.31.00 | -- | g.v.w. not exceeding 5 tonnes : | | | | | | | | | | | | | | | | | |
| | | --- | Special purpose tankers/bowsers and trucks: | | | | | | | | | | | | | | | | | |
| | 8704.31.11 | ---- | Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old | u | | | | | Free | | | | | | Free | Free | 8% | 10.0% | | |
| | 8704.31.12 | ---- | Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old | u | L | | | | Free | | | | | | Free | Free | 8% | 10.0% | | |
| | 8704.31.13 | ---- | Garbage trucks equipped with waste compacting mechanism, not more than five years old | u | | | | | | | | | | | Free | Free | Ex | 10.0% | | |
| | 8704.31.14 | ---- | Garbage trucks equipped with waste compacting mechanism, more than five years old | u | L | | | | | | | | | | Free | Free | Ex | 10.0% | | |
| | | --- | Auto-trishaws : | | | | | | | | | | | | | | | | | |
| | 8704.31.21 | ---- | With two-stroke petrol engine | u | L | | | | | | | | | | Free | Free | 8% | Ex | | Rs.500/- per cm³ |
| | 8704.31.22 | ---- | Other, not more than four years old | u | | | | | | | | | | | Free | Free | 8% | Ex | | Rs.500/- per cm³ |
| | 8704.31.23 | ---- | Other, more than four years old | u | L | | | | | | | | | | Free | Free | 8% | Ex | | Rs.500/- per cm³ |
| | | --- | Chassis fitted with engines and cabs : | | | | | | | | | | | | | | | | | |
| | 8704.31.31 | ---- | for vehicles of national subdivision 8704.31.43, not more than four years old | u | | | | | | | | | | | | 30% | 8% | Ex | | Rs.500,000 per unit |
| | 8704.31.32 | ---- | for vehicles of national subdivision 8704.31.44, more than four years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.1,000,000 per unit |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|---|------|--------------|-------------------|----|----|----|----|----|----|----|----|----------|-----|-----|-------|----------------|-----------------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | 8704.31.33 | ---- | for vehicles of national subdivision 8704.31.51, not more than four years old | u | | | | | | | | | | | | 30% | 8% | 10.0% | | Rs.500,000 per unit |
| | 8704.31.34 | ---- | for vehicles of national subdivision 8704.31.52, more than four years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.1,000,000 per unit |
| | 8704.31.35 | ---- | for vehicles of national subdivision 8704.31.63, not more than four years old | u | | | | | | | | | | | | 30% | 8% | Ex | | Rs.500,000 per unit |
| | 8704.31.36 | ---- | for vehicles of national subdivision 8704.31.64, more than four years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.1,000,000 per unit |
| | 8704.31.37 | ---- | for vehicles of national subdivision 8704.31.67, not more than four years old | u | | | | | | | | | | | | 30% | Ex | Ex | | Rs.1,400,000 per unit |
| | 8704.31.38 | ---- | for vehicles of national subdivision 8704.31.68, more than four years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.2,500,000 per unit |
| | | --- | Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab : | | | | | | | | | | | | | | | | | |
| | 8704.31.41 | ---- | Cargo carrying capacity of less than 800kg, not more than four years old | u | | | | | | | | | | | | 15% | 8% | Ex | | Rs.600,000 per unit |
| | 8704.31.42 | ---- | Cargo carrying capacity of less than 800kg , more than four years old | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,000,000 per unit |
| | 8704.31.43 | ---- | Cargo carrying capacity of 800kg or more, not more than four years old | u | | | | | | | | | | | | 30% | Ex | Ex | | Rs.600,000 per unit |
| | 8704.31.44 | ---- | Cargo carrying capacity of 800kg or more, more than four years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.1,000,000 per unit |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|----|----|----|----|----|----|----|----------|-----|-----|------|-----------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | | --- | Vehicles with separate bodies for cabin and cargo area, 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 2000 kg or more. | | | | | | | | | | | | | | | | | | |
| | 8704.31.51 | ---- | Not more than four years old | u | | | | | | | | | | | | 15% | Ex | Ex | | Rs.600,000 per unit | |
| | 8704.31.52 | ---- | More than four years old | u | L | | | | | | | | | | | 15% | Ex | Ex | | Rs.2,000,000 per unit | |
| | | --- | Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg : | | | | | | | | | | | | | | | | | | |
| | 8704.31.61 | ---- | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old | u | | | | | | | | | | | | 15% | 8% | Ex | | Rs.600,000 per unit | |
| | 8704.31.62 | ---- | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,000,000 per unit | |
| | 8704.31.63 | ---- | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old | u | | | | | | | | | | | | 30% | Ex | Ex | | Rs.600,000 per unit | |
| | 8704.31.64 | ---- | Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.1,000,000 per unit | |
| | 8704.31.65 | ---- | Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old | u | | | | | | | | | | | | 30% | Ex | Ex | | Rs.1,500,000 per unit | |
| | 8704.31.66 | ---- | Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.2,500,000 per unit | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|--|------|--------------|-------------------|----|----|------|------|------|----|------|------|----------|------|-----|-------|----------------|--------------------------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | 8704.31.67 | ---- | Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old | u | | | | | | | | | | | | 30% | Ex | Ex | | Rs.1,500,000 per unit |
| | 8704.31.68 | ---- | Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.2,500,000 per unit |
| | | --- | Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, 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 : | | | | | | | | | | | | | | | | | |
| | 8704.31.71 | ---- | Not more than four years old | u | | | | | | | | | | | | 30% | Ex | Ex | | Rs.1,750/- per cm ³ |
| | 8704.31.72 | ---- | More than four years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.1,750/- per cm ³ |
| | | | Other : | | | | | | | | | | | | | | | | | |
| | 8704.31.91 | ---- | Vehicles with separate bodies for cabin and cargo area, not more than four years old | u | | | | | | | | | | | | 30% | Ex | Ex | | Rs.5,000,000 per unit |
| | 8704.31.92 | ---- | Vehicles with separate bodies for cabin and cargo area, more than four years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.6,000,000 per unit |
| | 8704.31.93 | ---- | Other not more than four years old | u | | | | | | | | | | | | 30% | Ex | Ex | | Rs.1,750/- per cm ³ |
| | 8704.31.99 | ---- | Other more than four years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.1,750/- per cm ³ |
| | 8704.32.00 | -- | g.v.w. exceeding 5 tonnes : | | | | | | | | | | | | | | | | | |
| | | --- | Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks : | | | | | | | | | | | | | | | | | |
| | 8704.32.41 | ---- | Not more than five years old | u | | | | | Free | Free | Free | | Free | Free | Free | Free | 8% | 10.0% | | |
| | 8704.32.42 | ---- | More than five years old but not more than ten years old | u | | | | | Free | Free | Free | | Free | Free | Free | Free | 8% | Ex | | Rs.1,500,000 per unit |
| | 8704.32.43 | ---- | More than ten years old | u | L | | | | Free | Free | Free | | Free | Free | Free | Free | 8% | Ex | | Rs.3,000,000 per unit |
| | | --- | Garbage trucks equipped with waste compacting mechanism : | | | | | | | | | | | | | | | | | |
| | 8704.32.51 | ---- | Not more than five years old | u | | | | | | Free | Free | | Free | Free | Free | Free | 8% | 10.0% | | |
| | 8704.32.52 | ---- | More than five years old | u | L | | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | Rs.125,000 per unit |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|------|---|------|--------------|-------------------|----|----|----|------|------|----|----|------|------|----------|-----|-----|------|-----------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | | --- | Other : | | | | | | | | | | | | | | | | | | |
| | 8704.32.61 | ---- | Not more than five years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | Ex | | Rs.1,000,000 per unit | |
| | 8704.32.62 | ---- | More than five years old but not more than ten years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | Ex | | Rs.2,500,000 per unit | |
| | 8704.32.63 | ---- | More than ten years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | Ex | | Rs.4,000,000 per unit | |
| | 8704.90.00 | - | Other : | | | | | | | | | | | | | | | | | | |
| | 8704.90.10 | --- | Electric auto-trishaws not more than five years old | u | | | | | | | | | | | | 15% | 8% | Ex | | Rs.7,500/= per kW | |
| | 8704.90.20 | --- | Electric auto-trishaws more than five years old | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.7,500/= per kW | |
| | | --- | Other electric, not more than five years old | | | | | | | | | | | | | | | | | | |
| | 8704.90.31 | ---- | Capacity of motors not exceeding 50kW | u | | | | | | | | | | | | 30% | 8% | Ex | | Rs.7,500/= per kW | |
| | 8704.90.32 | ---- | Capacity of motors exceeding 50kW, but not exceeding 100kW | u | | | | | | | | | | | | 30% | 8% | Ex | | Rs.10,000/= per kW | |
| | 8704.90.33 | ---- | Capacity of motors exceeding 100kW, but not exceeding 200kW | u | | | | | | | | | | | | 30% | 8% | Ex | | Rs.15,000/= per kW | |
| | 8704.90.34 | ---- | Capacity of motors exceeding 200kW | u | | | | | | | | | | | | 30% | 8% | Ex | | Rs.40,000/= per kW | |
| | | --- | Other electric, more than five years old | | | | | | | | | | | | | | | | | | |
| | 8704.90.41 | ---- | Capacity of motors not exceeding 50kW | u | L | | | | | | | | | | | 30% | 8% | Ex | | Rs.20,000/= per kW | |
| | 8704.90.42 | ---- | Capacity of motors exceeding 50kW, but not exceeding 100kW | u | L | | | | | | | | | | | 30% | 8% | Ex | | Rs.30,000/= per kW | |
| | 8704.90.43 | ---- | Capacity of motors exceeding 100kW, but not exceeding 200kW | u | L | | | | | | | | | | | 30% | 8% | Ex | | Rs.45,000/= per kW | |
| | 8704.90.44 | ---- | Capacity of motors exceeding 200kW | u | L | | | | | | | | | | | 30% | 8% | Ex | | Rs.60,000/= per kW | |
| | 8704.90.50 | --- | Other, not more than five years old | u | | | | | | | | | | | | 30% | Ex | Ex | | Rs.1,000,000 per unit | |
| | 8704.90.60 | --- | Other, more than five years old | u | L | | | | | | | | | | | 30% | Ex | Ex | | Rs.1,500,000 per unit | |
| | | | | | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|-----|---|------|--------------|-------------------|----|----|----|------|------|----|------|------|------|----------|-----|-------|------|----------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 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). | u | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | 8705.10.00 | - | Crane lorries : | | | | | | | | | | | | | | | | | | |
| | 8705.10.10 | --- | Not more than ten years old | u | | | | | | Free | Free | | Free | | Free | Free | Ex | 10.0% | | | |
| | 8705.10.20 | --- | More than ten years old | u | L | | | | | Free | Free | | Free | | Free | Free | Ex | 10.0% | | | |
| | 8705.20.00 | - | Mobile drilling derricks : | | | | | | | | | | | | | | | | | | |
| | 8705.20.10 | --- | Not more than seven years old | u | | | | | | Free | Free | | Free | | Free | Free | Ex | 10.0% | | | |
| | 8705.20.20 | --- | More than seven years old | u | L | | | | | Free | Free | | Free | | Free | Free | Ex | 10.0% | | | |
| | 8705.30.00 | - | Fire fighting vehicles : | | | | | | | | | | | | | | | | | | |
| | 8705.30.10 | --- | Not more than seven years old | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | 10.0% | | | |
| | 8705.30.20 | --- | More than seven years old | u | L | | | | | Free | Free | | Free | Free | Free | Free | 8% | 10.0% | | | |
| | 8705.40.00 | - | Concrete-mixer lorries : | | | | | | | | | | | | | | | | | | |
| | 8705.40.10 | --- | Not more than ten years old | u | | | | | | Free | Free | | Free | | Free | Free | Ex | 10.0% | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------------|-------------------|------|--|------|--------------|-------------------|----|----|------|------|------|----|------|------|----------|------|-----|-------|----------------|-----------------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | 8705.40.20 | --- | More than ten years old | u | L | | | | | Free | Free | | Free | | Free | Free | Ex | 10.0% | | |
| | 8705.90.00 | - | Other : | | | | | | | | | | | | | | | | | |
| | | --- | Mobile workshops | | | | | | | | | | | | | | | | | |
| | 8705.90.11 | ---- | Not more than seven years old | u | | | | | Free | Free | Free | | Free | Free | Free | Free | Ex | Ex | | Rs.1,000,000 per unit |
| | 8705.90.12 | ---- | More than seven years old | u | L | | | | Free | Free | Free | | Free | Free | Free | Free | Ex | Ex | | Rs.2,500,000 per unit |
| | | --- | Gully bowzers equipped with suction pumps for extracting sewage water /wastes: | | | | | | | | | | | | | | | | | |
| | 8705.90.21 | ---- | Not more than seven years old | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | 10.0% | | |
| | 8705.90.22 | ---- | More than seven years old | u | L | | | | | Free | Free | | Free | Free | Free | Free | Con | 10.0% | | |
| | | --- | Concrete pump trucks : | | | | | | | | | | | | | | | | | |
| | 8705.90.31 | ---- | Not more than ten years old | u | | | | | | Free | Free | | Free | Free | Free | Free | 8% | 10.0% | | |
| | 8705.90.32 | ---- | More than ten years old | u | L | | | | | Free | Free | | Free | Free | Free | Free | 8% | 10.0% | | |
| | | --- | Other : | | | | | | | | | | | | | | | | | |
| | 8705.90.91 | ---- | g. v. w. not exceeding 4 tonnes , not more than seven years old | u | | | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | Rs.1,500,000 per unit |
| | 8705.90.92 | ---- | g. v. w. not exceeding 4 tonnes , more than seven years old | u | L | | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | Rs.2,500,000 per unit |
| | 8705.90.93 | ---- | g. v. w. exceeding 4 tonnes , not more than seven years old | u | | | | | | Free | Free | | Free | Free | Free | Free | 8% | 10.0% | | |
| | 8705.90.94 | ---- | g. v. w. exceeding 4 tonnes , more than seven years old | u | | | | | | Free | Free | | Free | Free | Free | Free | 8% | 10.0% | | |
| | | | | | | | | | | | | | | | | | | | | |
| 87.06 | 8706.00.00 | | 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 | u | | Free | | | | | | | | | Free | Free | 8% | Ex | | Rs.1,000,000 per unit |
| | 8706.00.20 | --- | New chassis fitted with engines for other motor vehicles of heading 87.02 | u | | 7.5% | | | | | | | | | | 15% | 8% | Ex | | Rs.1,000,000 per unit |
| | 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 | u | | | | | | | | | | | Free | Free | 8% | Ex | | Rs.1,000,000 per unit |
| | 8706.00.40 | --- | Other new chassis fitted with engines for other motor vehicles | u | | | | | | | | | | | | 15% | 8% | Ex | | Rs.2,000,000 per unit |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------------|------------|-----|---|------|--------------|-------------------|----|----|----|----|----|----|----|----|------|----------------------------------|-----|-------|------|--------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8706.00.50 | --- | Used chassis fitted with engines | u | L | | | | | | | | | | | 15% or Rs.218,000 per Unit | 8% | Ex | | Rs.2,000,000 per unit | |
| 87.07 | | | Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05. | | | | | | | | | | | | | | | | | | |
| | 8707.10.00 | - | For the vehicles of heading 87.03 : | | | | | | | | | | | | | | | | | | |
| | 8707.10.10 | --- | Used vehicle bodies fully equipped with fittings and accessories | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,000,000 per unit | |
| | 8707.10.20 | --- | Other vehicle bodies fully equipped with fittings and accessories | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.800,000 per unit | |
| | 8707.10.30 | --- | Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.900,000 per unit | |
| | 8707.10.40 | --- | Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.700,000 per unit | |
| | 8707.10.50 | --- | Rough coated ,bare body frame with /without doors , bonnet and boot lid | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.300,000 per unit | |
| | 8707.10.60 | --- | Used bare body frame with /without doors , bonnet and boot lid | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,000,000 per unit | |
| | 8707.10.90 | --- | Other | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,000,000 per unit | |
| | 8707.90.00 | - | 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 | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,000,000 per unit | |
| | 8707.90.20 | --- | Other, for the motor vehicles of heading 87.02, for the transport of 25 or more persons including the driver | u | | | | | | | | | | | Free | Free | 8% | 10.0% | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------------|------------|------|---|------|--------------|-------------------|----|----|----|------|------|----|----|----|----------|------|-----|-------|----------------|-----------------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | 8707.90.30 | --- | Other, for the vehicles of sub-heading 8701.20 and the vehicles of heading 87.04, of a G.V.W. exceeding 3,000kg | u | | | | | | | | | | | Free | Free | 8% | 10.0% | | |
| | | --- | Other, bodies for the vehicles of 10 or more persons but less than 25 of heading 87.02 including the driver : | | | | | | | | | | | | | | | | | |
| | 8707.90.41 | ---- | Used bodies fully equipped with fittings and accessories | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,000,000 per unit |
| | 8707.90.42 | ---- | Other vehicle bodies fully equipped with fittings and accessories | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.800,000 per unit |
| | 8707.90.43 | ---- | Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.900,000 per unit |
| | 8707.90.44 | ---- | Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.700,000 per unit |
| | 8707.90.48 | ---- | Rough coated ,bare body frame with /without doors , bonnet and boot lid | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.300,000 per unit |
| | 8707.90.49 | ---- | Used bare body frame with /without doors , bonnet and boot lid | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,000,000 per unit |
| | 8707.90.90 | --- | Other | u | L | | | | | | | | | | | 15% | 8% | Ex | | Rs.1,000,000 per unit |
| | | | | | | | | | | | | | | | | | | | | |
| 87.08 | | | Parts and accessories of the motor vehicles of headings 87.01 to 87.05. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | 8708.10.00 | - | Bumpers and parts thereof | kg | | | | | | Free | Free | | 5% | 5% | | 30% | 8% | 10.0% | | |
| | | - | Other parts and accessories of bodies (including cabs) : | | | | | | | | | | | | | | | | | |
| | 8708.21.00 | -- | Safety seat belts | kg | | | | | | Free | Free | | 5% | 5% | | 30% | 8% | 10.0% | | |
| | 8708.29.00 | -- | Other : | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|-----|---|------|--------------|-------------------|----|----|----|------|------|----|------------------------------------|------------------------------------|----------|--------------------------------------|-----|-------|-------------------------------|---------------------------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | 8708.29.10 | --- | "Cut-portions" of bodies and cabs | kg | L | | | | | | | | 5% or Rs.20,000 per cut portion | 5% or Rs.20,000 per cut portion | | 30% or Rs.120,000 per cut portion | 8% | Ex | | Rs.300,000/- per cut portion |
| | 8708.29.90 | --- | Other | | | | | | | Free | | | 5% | 5% | | 30% | 8% | 10.0% | | |
| | 8708.30.00 | - | Brakes and servo-brakes; parts thereof | kg | | | | | | Free | Free | | 5% | 5% | | 30% | 8% | 10.0% | | |
| | 8708.40.00 | - | Gear boxes and parts thereof | | | | | | | Free | Free | | 5% | 5% | | 30% | 8% | 10.0% | | |
| | 8708.50.00 | - | Drive-axles with differential, whether or not provided with other transmission components, and non- driving axles; parts thereof | kg | | | | | | Free | Free | | 5% | 5% | | 30% | 8% | 10.0% | | |
| | 8708.70.00 | - | Road wheels and parts and accessories thereof : | | | | | | | | | | | | | | | | | |
| | 8708.70.10 | --- | Rims fitted with tyres, showing signs of wear | kg | L | | | | | | | | 5% | 5% | | 30% | 8% | 10.0% | | |
| | 8708.70.20 | --- | Other, rims fitted with tyres | kg | | | | | | | | | 5% | 5% | | 30% | 8% | 10.0% | | |
| | 8708.70.90 | --- | Other | kg | | | | | | | | | 5% | 5% | | 30% | 8% | 10.0% | | |
| | 8708.80.00 | - | Suspension systems and parts thereof (including shock-absorbers) | kg | | | | | | Free | Free | | 5% | 5% | | 30% | 8% | 10.0% | | |
| | | - | Other parts and accessories : | kg | | | | | | | | | | | | | | | | |
| | 8708.91.00 | -- | Radiators and parts thereof : | | | | | | | | | | | | | | | | | |
| | 8708.91.10 | --- | Radiators | kg | | | | | | | | | 5% or Rs.385/- per unit | 5% or Rs.385/- per unit | | 30% or Rs. 2200/- per unit | 8% | 10.0% | 25% or Rs.1500 per unit | |
| | 8708.91.20 | --- | Radiator cores | kg | | | | | | | | | 5% | 5% | | 30% or Rs. 1750/- per unit | 8% | 10.0% | 20% or Rs.1200 per unit | |
| | 8708.91.90 | --- | Other | kg | | | | | | | | | 5% | 5% | | 30% | 8% | 10.0% | 25% | |
| | 8708.92.00 | -- | Silencers (mufflers) and exhaust pipes; parts thereof | kg | | | | | | | | | 5% | 5% | | 30% | 8% | 10.0% | | |
| | 8708.93.00 | -- | Clutches and parts thereof | kg | | | | | | Free | Free | | 5% | 5% | | 30% | 8% | 10.0% | | |
| | 8708.94.00 | -- | Steering wheels, steering columns and steering boxes; parts thereof | kg | | | | | | Free | Free | | 5% | 5% | | 30% | 8% | 10.0% | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|----|---|------|--------------|-------------------|----|----|----|----|----|----|----|----|----|----------|-----|-------|------|----------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8708.95.00 | -- | Safety airbags with inflater system; parts thereof | kg | | | | | | | | | | | | 30% | 8% | 10.0% | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------------|------------|-----|--|------|--------------|-----------------------------------|----|----|----|----|----|----|-------------------------------------|------|----------|-----------------------------------|-----|-------|----------------|------------------------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | 8708.99.00 | -- | 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 | kg | | | | | | | | | | | Free | Free | 8% | 10.0% | | |
| | 8708.99.20 | --- | Other new chassis not fitted with engines, but with or without fittings | kg | | | | | | | | | | | | 30% | 8% | 10.0% | | |
| | 8708.99.30 | --- | Other used chassis not fitted with engines, but with or without fittings | kg | L | | | | | | | | | | | 30% | 8% | 10.0% | | |
| | 8708.99.40 | --- | "Cut-portions" of motor vehicles | kg | L | 27% or Rs.198,000 per cut portion | | | | | | | 25.2% or Rs.185,000 per cut portion | | | 30% or Rs.220,000 per cut portion | 8% | Ex | | Rs.300,000/- per cut portion |
| | 8708.99.90 | --- | Other | kg | | | | | | | | | | | | 30% | 8% | 10.0% | | |
| 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 : | | | | | | | | | | | | | | | | | |
| | 8709.11.00 | -- | Electrical | u | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10.0% | | |
| | 8709.19.00 | -- | Other | u | | | | | | | | | | | | 15% | 8% | 10.0% | | |
| | 8709.90.00 | - | Parts | kg | | | | | | | | | | | | 15% | 8% | 10.0% | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|-----|---|------|--------------|-------------------|----|----|----|------|------|----|----|------|------|----------|-----|-------|------|--------------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 87.10 | 8710.00.00 | | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles. | u | | | | | | | | | 5% | 4.5% | | 15% | 8% | 10.0% | | | |
| 87.11 | | | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. | | | | | | | | | | | | | | | | | | |
| | 8711.10.00 | - | With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc : | | | | | | | | | | | | | | | | | | |
| | 8711.10.10 | --- | Not more than three years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | Ex | Ex | | Rs.575/- per cm ³ | |
| | 8711.10.20 | --- | More than three years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | Ex | Ex | | Rs.100,000 per unit | |
| | 8711.20.00 | - | 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 | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | Ex | Ex | | Rs.1,150/- per cm ³ | |
| | 8711.20.20 | --- | Exceeding 50 cc but not exceeding 200 cc, more than three years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | Ex | Ex | | Rs.300,000 per unit | |
| | 8711.20.30 | --- | Other, not more than three years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | Ex | Ex | | Rs.1,725/- per cm ³ | |
| | 8711.20.40 | --- | Other, more than three years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | Ex | Ex | | Rs.500,000 per unit | |
| | 8711.30.00 | - | 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 | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | Ex | Ex | | Rs.1,725/- per cm ³ | |
| | 8711.30.20 | --- | Exceeding 250 cc but not exceeding 350 cc, more than three years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | Ex | Ex | | Rs.800,000 per unit | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------------|-------------------|-----|---|------|--------------|-------------------|----|----|----|------|------|----|------|------|----------|------|-----|-------|----------------|--------------------------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | 8711.30.30 | --- | Exceeding 350 cc but not exceeding 450 cc, not more than three years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | Ex | Ex | | Rs.2,300/- per cm ³ |
| | 8711.30.40 | --- | Exceeding 350 cc but not exceeding 450 cc, more than three years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | Ex | Ex | | Rs.1,500,000 per unit |
| | 8711.30.50 | --- | Other, not more than three years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | Ex | Ex | | Rs.2,300/- per cm ³ |
| | 8711.30.60 | --- | Other, more than three years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | Ex | Ex | | Rs.1,500,000 per unit |
| | 8711.40.00 | - | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc : | | | | | | | | | | | | | | | | | |
| | 8711.40.10 | --- | Not more than three years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | Ex | Ex | | Rs.2,875/- per cm ³ |
| | 8711.40.20 | --- | More than three years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | Ex | Ex | | Rs.2,500,000 per unit |
| | 8711.50.00 | - | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc : | | | | | | | | | | | | | | | | | |
| | 8711.50.10 | --- | Exceeding 800 cc but not exceeding 1000 cc, not more than three years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | Ex | Ex | | Rs.2,875/- per cm ³ |
| | 8711.50.20 | --- | Exceeding 800 cc but not exceeding 1000 cc, more than three years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | Ex | Ex | | Rs.3,000,000 per unit |
| | 8711.50.30 | --- | Other, not more than three years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | Ex | Ex | | Rs.3,450/- per cm ³ |
| | 8711.50.40 | --- | Other, more than three years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | Ex | Ex | | Rs.4,000,000 per unit |
| | 8711.60.00 | - | With electric motor for propulsion: | | | | | | | | | | | | | | | | | |
| | 8711.60.10 | --- | Not more than three years old | u | | | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | Rs.7,500 per kW |
| | 8711.60.20 | --- | More than three years old | u | L | | | | | Free | Free | | Free | Free | Free | Free | 8% | Ex | | Rs.15,000 per kW |
| | 8711.90.00 | - | Other | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.0% | | |
| 87.12 | 8712.00.00 | | Bicycles and other cycles (including delivery tricycles), not motorised : | | | | | | | | | | | | | | | | | |
| | 8712.00.10 | --- | Delivery tricycles | u | | | | | | | | | | | | 15% | 8% | 10.0% | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------------|------------|-----|--|------|--------------|------------------------------|----|----|----|------|------|----|-------------------------|---------------------------|----------|----------------------------|-----|-------|----------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | 8712.00.20 | --- | Used bicycle | u | | | | | | | | | | | | 30% or Rs.3630 per unit | 8% | 10.0% | | |
| | 8712.00.90 | --- | Other | u | | | | | | | | | | | | 30% or Rs.2200 per unit | 8% | 10.0% | | |
| 87.13 | | | Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled. | | | | | | | | | | | | | | | | | |
| | 8713.10.00 | - | Not mechanically propelled | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | | |
| | 8713.90.00 | - | Other | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | | |
| 87.14 | | | Parts and accessories of vehicles of headings 87.11 to 87.13. | | | | | | | | | | | | | | | | | |
| | 8714.10.00 | - | Of motorcycles (including mopeds): | | | | | | | | | | | | | | | | | |
| | 8714.10.10 | --- | Frames, with or without front fork | kg | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.0% | | |
| | 8714.10.90 | --- | Other | kg | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.0% | | |
| | 8714.20.00 | - | Of carriages for disabled persons | kg | | | | | | Free | Free | | Free | Free | Free | Free | 8% | 10.0% | | |
| | | - | Other : | | | | | | | | | | | | | | | | | |
| | 8714.91.00 | -- | Frames and forks, and parts thereof : | | | | | | | | | | | | | | | | | |
| | 8714.91.10 | --- | Bicycle frames | kg | | | | | | | Free | | | | | 15% | 8% | 10.0% | | |
| | 8714.91.20 | --- | Front forks | kg | | | | | | | Free | | | | | 15% | 8% | 10.0% | | |
| | 8714.91.90 | --- | Other | kg | | | | | | | Free | | | | Free | Free | 8% | 10.0% | | |
| | 8714.92.00 | -- | Wheel rims and spokes : | | | | | | | | | | | | | | | | | |
| | 8714.92.10 | --- | Wheel rims | kg | | 14.25% or Rs.157/- per Kg | | | | Free | Free | | 5% or Rs.55/- per Kg | 4.5% or Rs.50/- per Kg | | 15% or Rs.165/- per Kg | 8% | 10.0% | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------------|------------|------|---|------|--------------|-------------------|----|----|----|------|------|----|-------|------|----------|------|-----|-------|----------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | |
| | 8714.92.90 | --- | Other | kg | | Free | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.0% | | |
| | 8714.93.00 | -- | Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels | kg | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.0% | | |
| | 8714.94.00 | -- | Brakes, including coaster braking hubs and hub brakes, and parts thereof | kg | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.0% | | |
| | 8714.95.00 | -- | Saddles | u | | | | | | | Free | | | | | 15% | 8% | 10.0% | | |
| | 8714.96.00 | -- | Pedals and crank-gear, and parts thereof | kg | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.0% | | |
| | 8714.99.00 | -- | Other : | | | | | | | | | | | | | | | | | |
| | 8714.99.10 | --- | Mudguards | kg | | | | | | | Free | | | | | 15% | 8% | 10.0% | | |
| | 8714.99.20 | --- | Chain stays | kg | | | | | | | Free | | | | | 15% | 8% | 10.0% | | |
| | 8714.99.30 | --- | Seat stays | kg | | | | | | | Free | | | | | 15% | 8% | 10.0% | | |
| | | --- | Other: | | | | | | | | | | | | | | | | | |
| | 8714.99.91 | ---- | Bicycle rims fitted with new tyres | kg | | | | | | | Free | | 13.5% | | | 30% | 8% | 10.0% | | |
| | 8714.99.92 | ---- | Bicycle rims fitted with tyres showing signs of wear | kg | | | | | | | Free | | 13.5% | | | 30% | 8% | 10.0% | | |
| | 8714.99.99 | ---- | Other | kg | | | | | | | Free | | 13.5% | | | 15% | 8% | 10.0% | | |
| 87.15 | 8715.00.00 | | Baby carriages and parts thereof. | kg | | | | | | | | | | | | 30% | 8% | 10.0% | | |
| 87.16 | | | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof. | | | | | | | | | | | | | | | | | |
| | 8716.10.00 | - | Trailers and semi-trailers of the caravan type, for housing or camping : | | | | | | | | | | | | | | | | | |
| | 8716.10.10 | --- | Not more than five years old | u | | | | | | | | | | | Free | Free | 8% | 10.0% | | |
| | 8716.10.20 | --- | More than five years old | u | L | | | | | | | | | | | 15% | 8% | 10.0% | | |
| | 8716.20.00 | - | Self-loading or self-unloading trailers and semi-trailers for agricultural purposes : | | | | | | | | | | | | | | | | | |
| | 8716.20.10 | --- | Not more than five years old | u | | | | | | | | | | | | 15% | 8% | 10.0% | | |
| | 8716.20.20 | --- | More than five years old | u | L | | | | | | | | | | | 15% | 8% | 10.0% | | |
| | | - | Other trailers and semi-trailers for the transport of goods : | | | | | | | | | | | | | | | | | |
| | 8716.31.00 | -- | Tanker trailers and tanker semi-trailers : | | | | | | | | | | | | | | | | | |
| | 8716.31.10 | --- | Not more than five years old | u | | | | | | | | | | | | 15% | 8% | 10.0% | | |
| | 8716.31.20 | --- | More than five years old | u | L | | | | | | | | | | | 15% | 8% | 10.0% | | |
| | 8716.39.00 | -- | Other : | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|-----|------------------------------------|------|--------------|-------------------|----|----|----|------|------|----|----|------|------|----------|-----|-------|------|----------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 8716.39.10 | --- | Not more than five years old | u | | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8716.39.20 | --- | More than five years old | u | L | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8716.40.00 | - | Other trailers and semi-trailers : | | | | | | | | | | | | | | | | | | |
| | 8716.40.10 | --- | Not more than five years old | u | | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8716.40.20 | --- | More than five years old | u | L | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8716.80.00 | - | Other vehicles : | | | | | | | | | | | | | | | | | | |
| | 8716.80.20 | --- | Wheelbarrows | u | | | | | | | | | | | | 30% | 8% | 10.0% | | | |
| | 8716.80.30 | --- | Other not more than five years old | u | | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8716.80.40 | --- | Other more than five years old | u | L | | | | | | | | | | | 15% | 8% | 10.0% | | | |
| | 8716.90.00 | - | Parts: | | | | | | | | | | | | | | | | | | |
| | 8716.90.10 | --- | For wheelbarrows | kg | | | | | | Free | Free | | 5% | 5% | | 30% | 8% | 10.0% | | | |
| | 8716.90.90 | --- | Others | kg | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 8% | 10.0% | | | |
| | | | | | | | | | | | | | | | | | | | | | |

| | |
|---|--|
| cm ³ | - cubic centimeter of the engine |
| kW | - kilowatt of the motor power of the engine |
| 1000 cm ³ < x ≤ 1300 cm ³ | - of cylinder capacity exceeding 1000 cc but not exceeding 1300 cc |
| 1300 cm ³ < x ≤ 1500 cm ³ | - of cylinder capacity exceeding 1300 cc but not exceeding 1500 cc |
| 2000 cm ³ < x ≤ 2500 cm ³ | - of cylinder capacity exceeding 2000 cc but not exceeding 2500 cc |
| 2500 cm ³ < x ≤ 2750 cm ³ | - of cylinder capacity exceeding 2500 cc but not exceeding 2750 cc |
| 2750 cm ³ < x ≤ 3000 cm ³ | - of cylinder capacity exceeding 2750 cc but not exceeding 3000 cc |
| 3000 cm ³ < x ≤ 4000 cm ³ | - of cylinder capacity exceeding 3000 cc but not exceeding 4000 cc |
| 4000 cm ³ < | - of cylinder capacity exceeding 4000 cc |