

## 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, fertilizers 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	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
<b>87.01</b>		<b>Tractors (other than tractors of heading 87.09) (+).</b>																	
	8701.10	- Pedestrian controlled tractors :																	
	8701.10.10	--- More than ten years old	L	u					Free	Free		Free	Free	Free	15%	7.5%	2%		
	8701.10.90	--- Other		u					Free	Free		Free	Free	Free	EX	7.5%	2%		
	8701.20	- Road tractors for semi-trailers :																	
	8701.20.10	--- Not more than five years old		u					Free	Free		4%	1.5%	Free	EX	7.5%	2%		
	8701.20.20	--- More than five years old	L	u					Free	Free		4%	1.5%	Free	15%	7.5%	2%		
	8701.30	- Track-laying tractors :																	
	8701.30.10	--- Not more than five years old		u					Free	Free		4%	1.5%	Free	15%	7.5%	2%		
	8701.30.20	--- More than five years old	L	u					Free	Free		4%	1.5%	Free	15%	7.5%	2%		
	8701.90	- Other :																	
	8701.90.10	--- Agricultural tractors, not more than ten years old		u					Free	Free		Free	Free	Free	Ex	7.5%	2%		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8701.90.20	--- Agricultural tractors, more than ten years old	L	u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8701.90.30	--- Other, not more than ten years old		u					Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	8701.90.40	--- Other, more than ten years old	L	u					Free	Free		4%	1.5%	Free	15%	7.5%	2%			
<b>87.02</b>		<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>																		
	8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel) :																		
		--- Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:																		
	8702.10.11	---- Hybrid electric vehicles		u										15%	15%	7.5%	2%			
	8702.10.12	---- Modified Vehicles of heading 87.03, not more than two years old		u										30%	15%	Ex	2%		300%	
	8702.10.13	---- Modified Vehicles of heading 87.03, more than two years old	L	u										30%	15%	Ex	2%		300%	
	8702.10.19	---- Other		u										30%	15%	Ex	2%		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	L	u										30%	15%	Ex	2%		300%	
	8702.10.29	---- Other	L	u										30%	15%	Ex	2%		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 :																		
	8702.10.31	---- Hybrid electric vehicles		u										15%	15%	7.5%	2%			
	8702.10.32	---- Modified Vehicles of heading 87.03, not more than two years old		u										30%	15%	Ex	2%		300%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	8702.10.33	---- Modified Vehicles of heading 87.03, more than two years old	L	u										30%	15%	Ex	2%		300%
	8702.10.39	---- Other		u										30%	Ex	Ex	Ex		85%
		--- 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	L	u										30%	15%	Ex	2%		300%
	8702.10.49	---- Other	L	u										30%	15%	Ex	2%		85%
		--- 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 :																	
	8702.10.51	---- Hybrid electric vehicles, not more than five years old		u										Free	15%	7.5%	2%		
	8702.10.52	---- Hybrid electric vehicles, more than five years old		u										Free	15%	Ex	2%		Rs. 1,500,000 per unit
	8702.10.53	---- Modified Vehicles of heading 87.03, not more than two years old		u										30%	15%	Ex	2%		300%
	8702.10.54	---- Modified Vehicles of heading 87.03, more than two years old	L	u										30%	15%	Ex	2%		300%
	8702.10.55	---- Other, not more than five years old		u										Free	EX	7.5%	2%		
	8702.10.59	---- Other		u										Free	EX	Ex	2%		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	L	u										30%	15%	Ex	2%		300%
	8702.10.69	---- Other	L	u										Free	15%	Ex	2%		Rs. 2,500,000 per unit
		Other, not more than ten years old																	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	8702.10.71	---- Hybrid electric vehicles, not more than five years old		u										Free	15%	7.5%	2%		
	8702.10.72	---- Hybrid electric vehicles, more than five years old		u										Free	15%	Ex	2%		Rs. 1,500,000 per unit
	8702.10.73	---- Modified Vehicles of heading 87.03, not more than two years old		u										30%	15%	Ex	2%		300%
	8702.10.74	---- Modified Vehicles of heading 87.03, more than two years old	L	u										30%	15%	Ex	2%		300%
	8702.10.75	---- Other, not more than five years old		u										Free	EX	7.5%	2%		
	8702.10.79	---- Other		u										Free	15%	Ex	2%		Rs. 1,500,000 per unit
		Other, more than ten ten years old																	
	8702.10.81	---- Modified vehicles of heading 87.03	L	u										30%	15%	Ex	2%		300%
	8702.10.89	---- Other	L	u										Free	15%	Ex	2%		Rs. 2,500,000 per unit
	8702.90	- Other :																	
		--- Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :																	
	8702.90.11	---- Hybrid electric vehicles		u										15%	15%	7.5%	2%		
	8702.90.12	---- Modified Vehicles of heading 87.03, not more than two years old		u										30%	15%	Ex	2%		240%
	8702.90.13	---- Modified Vehicles of heading 87.03, more than two years old	L	u										30%	15%	Ex	2%		240%
	8702.90.19	---- Other		u										30%	15%	Ex	2%		150%
		--- 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	L	u										30%	15%	Ex	2%		240%
	8702.90.29	---- Other	L	u										30%	15%	Ex	2%		150%

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					AP	AD	BN	GT	IN	PK	SA	SF	SD						
		--- 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 :																	
	8702.90.31	---- Hybrid electric vehicles		u									15%	15%	7.5%	2%			
	8702.90.32	---- Modified Vehicles of heading 87.03, not more than two years old		u									30%	15%	Ex	2%		240%	
	8702.90.33	---- Modified Vehicles of heading 87.03, more than two years old	L	u									30%	15%	Ex	2%		240%	
	8702.90.39	---- Other		u									30%	15%	Ex	2%		85%	
		--- 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	L	u									30%	15%	Ex	2%		240%	
	8702.90.49	---- Other	L	u									30%	15%	Ex	2%		85%	
		--- 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 :																	
	8702.90.51	---- Hybrid electric vehicles, not more than five year old		u									Free	15%	7.5%	2%			
	8702.90.52	---- Hybrid electric vehicles, more than five year old		u									Free	15%	Ex	2%		Rs. 1,500,000 per unit	
	8702.90.53	---- Modified Vehicles of heading 87.03, not more than two years old		u									30%	15%	Ex	2%		240%	
	8702.90.54	---- Modified Vehicles of heading 87.03, more than two years old	L	u									30%	15%	Ex	2%		240%	
	8702.90.55	---- Other, not more than five years old :		u									Free	15%	7.5%	2%			
	8702.90.59	---- Other		u									Free	15%	Ex	2%		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 :																	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8702.90.61	---- Modified Vehicles of heading 87.03	L	u										30%	15%	Ex	2%		240%	
	8702.90.69	---- Other	L	u										Free	15%	Ex	2%		Rs. 2,500,000 per unit	
		--- Other, not more than ten years old		u																
	8702.90.71	---- Hybrid electric vehicles, not more than five year old		u										Free	15%	7.5%	2%			
	8702.90.72	---- Hybrid electric vehicles, more than five year old		u										Free	15%	Ex	2%		Rs. 1,500,000 per unit	
	8702.90.73	---- Modified Vehicles of heading 87.03, not more than two years old		u										30%	15%	Ex	2%		240%	
	8702.90.74	---- Modified Vehicles of heading 87.03, more than two years old	L	u										30%	15%	Ex	2%		240%	
	8702.90.75	---- Other, not more than ten years old		u										Free	15%	7.5%	2%			
	8702.90.79	---- Other		u										Free	15%	Ex	2%		Rs. 1,500,000 per unit	
		--- Other, more than ten years old																		
	8702.90.81	---- Modified Vehicles of heading 87.03	L	u										30%	15%	Ex	2%		240%	
	8702.90.89	---- Other	L	u										Free	15%	Ex	2%		Rs. 2,500,000 per unit	
<b>87.03</b>		<b>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.</b>																		
	8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles :																		
	8703.10.10	--- Not more than three years old		u										30%	15%	Ex	2%		100%	
	8703.10.20	--- More than three years old	L	u										30%	15%	Ex	2%		100%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD						
		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine :																	
	8703.21	-- Of cylinder capacity not exceeding 1,000 cc :																	
	8703.21.10	--- Ambulances and prison vans not more than three years old		u										30%	15%	7.5%	2%		
	8703.21.20	--- Ambulances and prison vans more than three years old	L	u										30%	15%	7.5%	2%		
	8703.21.30	--- Hearses not more than three years old		u										30%	15%	Ex	2%		150%
	8703.21.40	--- Hearses more than three years old	L	u										30%	15%	Ex	2%		150%
		--- Auto-trishaws :																	
	8703.21.51	---- With two-stroke petrol engine	L	u										15%	15%	Ex	2%		105% or Rs. 1,600 per cubic centimeter (cm <sup>3</sup> ) of the engine
	8703.21.52	---- Other, driven by liquefied petroleum (LP) gas ,not more than two years old		u										15%	15%	Ex	2%		105% or Rs. 1,600 per cubic centimeter (cm <sup>3</sup> ) of the engine
	8703.21.53	---- Other, driven by liquefied petroleum (LP) gas ,more than two years old	L	u										15%	15%	Ex	2%		105% or Rs. 1,600 per cubic centimeter (cm <sup>3</sup> ) of the engine

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	8703.21.54	---- Other, not more than two years old		u										15%	15%	Ex	2%		105% or Rs. 1,600 per cubic centimeter (cm <sup>3</sup> ) of the engine
	8703.21.55	---- Other, more than two years old	L	u										15%	15%	Ex	2%		105% or Rs. 1,600 per cubic centimeter (cm <sup>3</sup> ) of the engine
		--- Motor cars including station wagons and racing cars, not more than three years old :																	
	8703.21.61	---- Hybrid electric vehicles		u				12%						15%	15%	Ex	2%		70% or Rs 1,250 per cubic centimeter (cm <sup>3</sup> ) of the engine
	8703.21.62	---- Gocart		u				24%						30%	15%	7.5%	2%		
	8703.21.63	---- Other, of cylinder capacity not exceeding 300cc including Quadricycle		u				24%						30%	15%	Ex	2%		Rs. 400,000 per unit
	8703.21.69	---- Other		u				24%						30%	15%	Ex	2%		150% or Rs.1,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine



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					AP	AD	BN	GT	IN	PK	SA	SF	SD						
		--- Motor cars including station wagons and racing cars, more than three years old :																	
	8703.21.71	---- Hybrid electric vehicles	L	u				12%						15%	15%	Ex	2%		70% or Rs. 1,250 per cubic centimeter (cm <sup>3</sup> ) of the engine
	8703.21.72	---- Other, of cylinder capacity not exceeding 300cc including Quadricycle		u				24%						30%	15%	Ex	2%		Rs. 400,000 per unit
	8703.21.79	---- Other	L	u				24%						30%	15%	Ex	2%		150% or Rs. 1,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine
		--- Other :																	
	8703.21.91	---- Hybrid electric vehicles, not more than three years old		u				12%						15%	15%	Ex	2%		70% or Rs. 1,250 per cubic centimeter (cm <sup>3</sup> ) of the engine
	8703.21.92	---- Other, not more than three years old		u				24%						30%	15%	Ex	2%		150% or Rs.1,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine
	8703.21.93	---- More than three years old	L	u				24%						30%	15%	Ex	2%		150% or Rs. 1,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine
	8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:																	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8703.22.10	--- Ambulances and prison vans not more than three years old		u										30%	15%	7.5%	2%			
	8703.22.20	--- Ambulances and prison vans more than three years old	L	u										30%	15%	7.5%	2%			
	8703.22.30	--- Hearses not more than three years old		u										30%	15%	Ex	2%		160%	
	8703.22.40	--- Hearses more than three years old	L	u										30%	15%	Ex	2%		160%	
		--- Motor cars including station wagons and racing cars, not more than three years old :																		
	8703.22.51	---- Hybrid electric vehicles		u										15%	15%	Ex	2%		90% or Rs. 2,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.22.59	---- Other		u										30%	15%	Ex	2%		160% or Rs. 2,750 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
		--- Motor cars including station wagons and racing cars, more than three years old :																		
	8703.22.61	---- Hybrid electric vehicles	L	u										15%	15%	Ex	2%		90% or Rs.2,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.22.69	---- Other	L	u										30%	15%	Ex	2%		160% or Rs.2,750 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
		--- Other, not more than three years old :																		
	8703.22.71	---- Hybrid electric vehicles		u										15%	15%	Ex	2%		90% or Rs.2,000	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD						
																		per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.22.79	---- Other		u										30%	15%	Ex	2%	160% or Rs.2,750 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
		--- Other, more than three years old																	
	8703.22.81	---- Hybrid electric vehicles	L	u										15%	15%	Ex	2%	90% or Rs. 2,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.22.89	---- Other	L	u										30%	15%	Ex	2%	160% or Rs. 2,750 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :																	
	8703.23.10	--- Ambulances and prison vans not more than three years old		u										30%	15%	7.5%	2%		
	8703.23.20	--- Ambulances and prison vans more than three years old	L	u										30%	15%	7.5%	2%		
	8703.23.30	--- Hearses not more than three years old		u										30%	15%	Ex	2%	160%	
	8703.23.40	--- Hearses more than three years old	L	u										30%	15%	Ex	2%	160%	
		--- Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :																	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8703.23.51	---- Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc		u				9.9%						15%	15%	Ex	2%		90% or Rs. 3,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.23.52	---- Other, of a cylinder capacity not exceeding 1,600 cc		u				19.9%						30%	15%	Ex	2%		160% or Rs. 4,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.23.53	---- Other hybrid electric vehicles		u				9.9%						15%	15%	Ex	2%		90% or Rs. 4,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.23.59	---- Other		u				19.9%						30%	15%	Ex	2%		160% or Rs. 4,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
		--- Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :																		
	8703.23.61	---- Hybrid electric vehicles of a cylinder capacity not exceeding 1600 cc,	L	u				9.9%						15%	15%	Ex	2%		90% or Rs. 3,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.23.62	---- Other, of a cylinder capacity not exceeding 1,600 cc	L	u				19.9%						30%	15%	Ex	2%		160% or Rs. 4,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.23.63	---- Other, hybrid electric vehicles	L	u				9.9%						15%	15%	Ex	2%		90% or Rs. 4,000 per	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD						
																		cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.23.69	---- Other	L	u				19.9%						30%	15%	Ex	2%	160% or Rs. 4,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
		--- Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old :																	
	8703.23.71	---- Hybrid electric vehicles		u				13.5%						15%	15%	Ex	2%	150% or Rs. 5,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.23.79	---- Other		u				27%						30%	15%	Ex	2%	220% or Rs. 6,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
		--- Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old :																	
	8703.23.81	---- Hybrid electric vehicles	L	u				13.5%						15%	15%	Ex	2%	150% or Rs. 5,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.23.89	---- Other	L	u				27%						30%	15%	Ex	2%	220% or Rs. 6,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD						
		--- Other :																	
	8703.23.91	---- Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than three years old		u				9.9%						15%	15%	Ex	2%		90% or Rs.4,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine
	8703.23.92	---- Other, of a cylinder capacity not exceeding 2,000 cc, not more than three years old		u				19.9 %						30%	15%	Ex	2%		160% or Rs. 4,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine
	8703.23.93	---- Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than three years old	L	u				13.5%						15%	15%	Ex	2%		90% or Rs. 4,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine
	8703.23.94	---- Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	L	u				27%						30%	15%	Ex	2%		160% or Rs. 4,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine
	8703.23.95	---- Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than three years old		u				13.5%						15%	15%	Ex	2%		150% or Rs. 5,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine
	8703.23.96	---- Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old		u				27%						30%	15%	Ex	2%		220% or Rs. 6,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	8703.23.97	---- Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than three years old	L	u				13.5%						15%	15%	Ex	2%		150% or Rs. 5,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine
	8703.23.98	---- Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	L	u				27%						30%	15%	Ex	2%		220% or Rs. 6,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine
	8703.24	-- Of a cylinder capacity exceeding 3,000 cc :																	
	8703.24.10	--- Ambulances and prison vans not more than three years old		u										30%	15%	7.5%	2%		
	8703.24.20	--- Ambulances and prison vans more than three years old	L	u										30%	15%	7.5%	2%		
	8703.24.30	--- Hearses not more than three years old		u										30%	15%	Ex	2%		250%
	8703.24.40	--- Hearses more than three years old	L	u										30%	15%	Ex	2%		250%
		--- Motor cars including station wagons and racing cars, not more than three years old :																	
	8703.24.51	---- Hybrid electric vehicles		u				13.5%						15%	15%	Ex	2%		200% or Rs. 7,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine
	8703.24.59	---- Other		u				27%						30%	15%	Ex	2%		250% or Rs. 7,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine
		--- Motor cars including station wagons and racing cars, more than three years old :																	
	8703.24.61	---- Hybrid electric vehicles	L	u				13.5%						15%	15%	Ex	2%		200% or Rs.

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
																			7,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.24.69	---- Other	L	u				27%						30%	15%	Ex	2%		250% or Rs. 7,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
		--- Other, not more than three years old :																		
	8703.24.71	---- Hybrid electric vehicles		u				13.5%						15%	15%	Ex	2%		200% or Rs. 7,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.24.79	---- Other		u				27%						30%	15%	Ex	2%		250% or Rs. 7,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
		--- Other, more than three years old :																		
	8703.24.81	---- Hybrid electric vehicles	L	u				13.5%						15%	15%	Ex	2%		200% or Rs. 7,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.24.89	---- Other	L	u				27%						30%	15%	Ex	2%		250% or Rs. 7,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
		- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :																		



HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	8703.31	-- Of a cylinder capacity not exceeding 1,500 cc :																	
	8703.31.10	--- Ambulances and prison vans not more than three years old		u										30%	15%	7.5%	2%		
	8703.31.20	--- Ambulances and prison vans more than three years old	L	u										30%	15%	7.5%	2%		
	8703.31.30	--- Hearses not more than three years old		u										30%	15%	Ex	2%		200%
	8703.31.40	--- Hearses more than three years old	L	u										30%	15%	Ex	2%		200%
	8703.31.50	--- Auto-trishaws not more than two years old		u										15%	15%	Ex	2%		105% or Rs. 1,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine
	8703.31.60	--- Auto-trishaws more than two years old	L	u										15%	15%	Ex	2%		105% or Rs. 1,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine
		--- Motor cars including station wagons and racing cars, not more than three years old :																	
	8703.31.71	---- Hybrid electric vehicles		u				12%						15%	15%	Ex	2%		90% or Rs. 3,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine
	8703.31.79	---- Other		u				24%						30%	15%	Ex	2%		200% or Rs. 3,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine
		--- Motor cars including station wagons and racing cars, more than three years old :																	
	8703.31.81	---- Hybrid electric vehicles	L	u				12%						15%	15%	Ex	2%		90% or Rs.

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
																			3,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.31.89	---- Other	L	u				24%						30%	15%	Ex	2%		200% or Rs. 3,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
		--- Other :																		
	8703.31.91	---- Hybrid electric vehicles not more than three years old		u				12%						15%	15%	Ex	2%		90% or Rs. 3,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.31.92	---- Other, not more than three years old		u				24%						30%	15%	Ex	2%		200% or Rs. 3,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.31.93	---- Hybrid electric vehicles more than three years old	L	u				12%						15%	15%	Ex	2%		90% or Rs. 3,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.31.94	---- Other, more than three years old	L	u				24%						30%	15%	Ex	2%		200% or Rs. 3,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :																		
	8703.32.10	--- Ambulances and prison vans not more than three years old		u										30%	15%	7.5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	8703.32.20	--- Ambulances and prison vans more than three years old	L	u										30%	15%	7.5%	2%		
	8703.32.30	--- Hearses not more than three years old		u										30%	15%	Ex	2%		225%
	8703.32.40	--- Hearses more than three years old	L	u										30%	15%	Ex	2%		225%
		--- Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :																	
	8703.32.51	---- Hybrid electric vehicles of a cylinder capacity not exceeding 1,600cc		u				9.96%						15%	15%	Ex	2%		90% or Rs. 4,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine
	8703.32.52	---- Other, of a cylinder capacity not exceeding 1600cc		u				19.9%						30%	15%	Ex	2%		200% or Rs. 4,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine
	8703.32.53	---- Other hybrid electric vehicles		u				9.96%						15%	15%	Ex	2%		90% or Rs. 4,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine
	8703.32.59	---- Other		u				19.9%						30%	15%	Ex	2%		225% or Rs. 5,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine
		--- Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :																	
	8703.32.61	---- Hybrid electric vehicles	L	u				9.96%						15%	15%	Ex	2%		90% or Rs. 4,500 per cubic

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
																			centimeter (Cm <sup>3</sup> ) of the engine	
	8703.32.69	---- Other	L	u				19.9%						30%	15%	Ex	2%		225% or Rs. 5,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
		--- 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%	15%	Ex	2%		250% or Rs. 6,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.32.72	---- Hybrid electric vehicles		u				13.5 %						15%	15%	Ex	2%		150% or Rs. 5,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.32.79	---- Other		u				27%						30%	15%	Ex	2%		250% or Rs. 6,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
		--- Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old :																		
	8703.32.81	---- Hybrid electric vehicles	L	u				13.5 %						15%	15%	Ex	2%		150% or Rs. 5,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8703.32.89	---- Other	L	u				27%						30%	15%	Ex	2%		250% or Rs. 6,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
		--- Other :																		
	8703.32.91	---- Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than three years old		u				9.96%						15%	15%	Ex	2%		90% or Rs. 4,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.32.92	---- Other of a cylinder capacity not exceeding 2,000 cc, not more than three years old		u				19.9%						30%	15%	Ex	2%		225% or Rs5,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	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	7.5%	2%			
	8703.32.94	---- Hybrid electric vehicles other, of a cylinder capacity exceeding 2,000 cc, not more than three years old		u				9.96%						15%	15%	Ex	2%		150% or Rs. 5,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.32.95	---- Other of a cylinder capacity exceeding 2000 cc. not more than three years old		u				19.9%						30%	15%	Ex	2%		250% or Rs. 6,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	8703.32.96	---- Hybrid electric vehicles of a cylinder capacity not exceeding 2,000cc, more than three years old	L	u				13.5 %						15%	15%	Ex	2%		90% or Rs. 4,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine
	8703.32.97	---- Other, of a cylinder capacity not exceeding 2,000cc., more than three years old	L	u				27%						30%	15%	Ex	2%		225% or Rs5,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine
	8703.32.98	---- Hybrid electric vehicles of a cylinder capacity exceeding 2,000cc., more than three years old	L	u				13.5 %						15%	15%	Ex	2%		150% or Rs. 5,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine
	8703.32.99	---- Other, of a cylinder capacity exceeding 2,000cc., more than three years old	L	u				27%						30%	15%	Ex	2%		250% or Rs. 6,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine
	8703.33	-- Of a cylinder capacity exceeding 2,500 cc :																	
	8703.33.10	--- Ambulances and prison vans not more than three years old		u										30%	15%	7.5%	2%		
	8703.33.20	--- Ambulances and prison vans more than three years old	L	u										30%	15%	7.5%	2%		
	8703.33.30	--- Hearse's not more than three years old		u										30%	15%	Ex	2%		290%
	8703.33.40	--- Hearse's more than three years old	L	u										30%	15%	Ex	2%		290%
		--- Motor cars including station wagons and racing cars, not more than three years old :																	
	8703.33.51	---- Hybrid electric vehicles		u				13.5 %						15%	15%	Ex	2%		200% or Rs. 7,000 per cubic centimeter (Cm <sup>3</sup> ) of the

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							

																			engine	
	8703.33.59	---- Other		u				27%						30%	15%	Ex	2%		290% or Rs. 7,500 per cubic centimeter (Cm³) of the engine	
		--- Motor cars including station wagons and racing cars, more than three years old :																		
	8703.33.61	---- Hybrid electric vehicles	L	u				13.5 %						15%	15%	Ex	2%		200% or Rs. 7,000 per cubic centimeter (Cm³) of the engine	
	8703.33.69	---- Other	L	u				27%						30%	15%	Ex	2%		290% or Rs. 7,500 per cubic centimeter (Cm³) of the engine	
		--- 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%	15%	7.5%	2%			
	8703.33.72	---- Hybrid electric vehicles		u				13.5 %						15%	15%	Ex	2%		200% or Rs. 7,000 per cubic centimeter (Cm³) of the engine	
	8703.33.79	---- Other		u				27%						30%	15%	Ex	2%		290% or Rs. 7,500 per cubic centimeter (Cm³) of the engine	
		--- Other, more than three years old :																		
	8703.33.81	---- Hybrid electric vehicles	L	u				13.5						15%	15%	Ex	2%		200% or Rs.	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
								%											7,000 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.33.89	---- Other	L	u				27%						30%	15%	Ex	2%		290% or Rs. 7,500 per cubic centimeter (Cm <sup>3</sup> ) of the engine	
	8703.90	- Other :																		
		--- Electric auto-trishaws																		
	8703.90.11	---- Electric auto-trishaws not more than two years old		u										Free	15%	Ex	2%		50%or RS.10,000 per kilowatt of the motor power of the engine	
	8703.90.12	---- Electric auto-trishaws more than two years old												15%	15%	Ex	2%		50%or RS.10,000 per kilowatt of the motor power of the engine	
		--- Other electric vehicles, not more than three years old																		
	8703.90.21	---- Not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged solely by electricity generated by on board solar electricity panels												15%	15%	Ex	2%		2.5%	
	8703.90.22	---- Not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid)												15%	15%	Ex	2%		50%or as per the rate specified in Part II	



HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	8703.90.23	----- Driven by electric motors 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.		u										15%	15%	Ex	2%		50%or as per the rate specified in Part II
	8703.90.29	Other		u										15%	15%	Ex	2%		150%or Rs.5000 per cubic centimeter (cm <sup>3</sup> ) of the engine
		--- Other electric vehicles, more than three years old																	
	8703.90.31	----- Not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged solely by electricity generated by on board solar electricity panels												30%	15%	Ex	2%		2.5%
	8703.90.32	----- Not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid)												30%	15%	Ex	2%		50%or as per the rate specified in Part II
	8703.90.33	----- Driven by electric motors 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												30%	15%	Ex	2%		50%or as per the rate specified in Part II
	8703.90.39	----- Other												30%	15%	Ex	2%		150%or Rs.5000 per cubic centimeter (cm <sup>3</sup> ) of the engine
		--- Other																	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8703.90.91	---- Not more than three years old												15%	15%	Ex	2%			
	8703.90.92	---- More than three years old												30%	15%	Ex	2%			
<b>87.04</b>		<b>Motor vehicles for the transport of goods (+).</b>																		
	8704.10	- Dumpers designed for off-highway use		u					Free	Free		Free	Free	Free	Ex	7.5%	2%			
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :																		
	8704.21	-- g.v.w. not exceeding 5 tonnes :																		
		--- 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		u				Free						Free	Ex	7.5%	2%			
	8704.21.12	---- Tankers/ bowsers with stainless steel tanks for transport of milk :More than five years old	L	u				Free						Free	15%	7.5%	2%			
	8704.21.13	---- Garbage trucks equipped with waste compacting mechanism, not more than five years old		u										Free	Ex	7.5%	2%			
	8704.21.14	---- Garbage trucks equipped with waste compacting mechanism, more than five years old	L	u										Free	Ex	7.5%	2%			
		--- Auto – Trishaws :																		
	8704.21.21	---- Not more than four years old		u										Free	15%	7.5%	2%			
	8704.21.22	---- more than four years old	L	u										Free	15%	7.5%	2%			
		--- 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	7.5%	2%			
	8704.21.32	---- For vehicles of national subdivision 8704.21.44, more than four years old	L	u										30%	Ex	Ex	Ex		Rs200,000/- Per unit	
	8704.21.33	---- For vehicles of national subdivision 8704.21.51, not more than four years		u										30%	Ex	7.5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							

		old																		
	8704.21.34	---- For vehicles of national subdivision 8704.21.52, more than four years old	L	u										30%	Ex	Ex	Ex		Rs200,000/- Per unit	
	8704.21.35	---- For vehicles of national subdivision 8704.21.63, not more than four years old		u										30%	Ex	7.5%	2%			
	8704.21.36	---- For vehicles of national subdivision 8704.21.64, more than four years old	L	u										30%	Ex	Ex	Ex		Rs200,000/- Per unit	
	8704.21.37	---- For vehicles of national subdivision 8704.21.67, not more than four years old		u										30%	Ex	Ex	Ex		100%	
	8704.21.38	---- For vehicles of national subdivision 8704.21.68, more than four years old	L	u										30%	Ex	Ex	Ex		100% or Rs200,000/- 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 :																		
	8704.21.41	---- Cargo carrying capacity of less than 800Kg,not more than four year old		u										15%	15%	Ex	2%		45%	
	8704.21.42	---- Cargo carrying capacity of less than 800Kg, more than four year old	L	u										15%	15%	Ex	2%		45%	
	8704.21.43	---- Cargo carrying capacity 800Kg or more , not more than four year old		u										30%	Ex	Ex	Ex		45%	
	8704.21.44	---- Cargo carrying capacity 800Kg or more, more than four year old	L	u										30%	Ex	Ex	Ex		45%	
		--- 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																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							

		carrying capacity of 2000 kg or more:																		
	8704.21.51	---- Not more than four years old		u										15%	Ex	Ex	Ex		50%	
	8704.21.52	---- More than four years old	L	u										15%	Ex	Ex	Ex		50% or Rs200,000/- 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 less than 2000 kg:																		
	8704.21.61	---- Vehicle fitted with front leaf springs and Cargo carrying capacity of less than 800 kg, Not more than four years old		u										15%	15%	Ex	2%		45%	
	8704.21.62	---- Vehicle fitted with front leaf springs and Cargo carrying capacity of less than 800 kg, more than four years old	L	u										15%	15%	Ex	2%		45%	
	8704.21.63	---- Vehicle fitted with front leaf springs and Cargo carrying capacity of 800 kg or more, not more than four years old		u										30%	Ex	Ex	Ex		45%	
	8704.21.64	---- Vehicle fitted with front leaf springs and Cargo carrying capacity of 800 kg or more, more than four years old	L	u										30%	Ex	Ex	Ex		45%	
	8704.21.65	---- Other vehicles, cargo carrying capacity of less than 800Kg, not more than four year old		u										30%	Ex	Ex	Ex		85%	
	8704.21.66	---- Other vehicles, cargo carrying capacity of less than 800Kg, more than four year old	L	u										30%	Ex	Ex	Ex		85%	
	8704.21.67	---- Other vehicles, cargo carrying capacity of 800Kg or more, not more than four year old		u										30%	Ex	Ex	Ex		85%	
	8704.21.68	---- Other vehicles, cargo carrying capacity of 800Kg, or more, more than four year old	L	u										30%	Ex	Ex	Ex		85%	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
		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	Ex		125%
	8704.21.72	---- More than four years old	L	u										30%	Ex	Ex	Ex		125% or Rs.400,000/= 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	Ex		125%
	8704.21.92	---- Other Vehicles with separate bodies for cabin and cargo area, more than four years old	L	u										30%	Ex	Ex	Ex		125%
	8704.21.93	---- Other vehicles, not more than four years old		u										30%	Ex	Ex	Ex		150%
	8704.21.99	---- Other vehicles, more than four years old	L	u										30%	Ex	Ex	Ex		150%
	8704.22	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :																	
		--- Special purpose tankers/bowsers & trucks:																	
	8704.22.11	---- Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks not more than five years old		u				Free	Free	Free		Free	Free	Free	Ex	7.5%	2%		
	8704.22.12	---- Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks more than five years old	L	u				Free	Free	Free		Free	Free	Free	Ex	Ex	Ex		Rs125,000/- Per unit
	8704.22.13	---- Garbage trucks equipped with waste		u				Free	Free	Free		Free	Free	Free	Ex	7.5%	2%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
		compacting mechanism, not more than five years old																	
	8704.22.14	---- Garbage trucks equipped with waste compacting mechanism, more than five years old	L	u				Free	Free	Free		Free	Free	Free	Ex	Ex	Ex		Rs125,000/- Per unit
	8704.22.20	---- Other, not more than five years old		u				Free	Free	Free		Free	Free	Free	Ex	Ex	Ex		50%
	8704.22.30	---- Other, more than five years old	L	u				Free	Free	Free		Free	Free	Free	Ex	Ex	Ex		50%
	8704.23	-- g.v.w. exceeding 20 tonnes :																	
	8704.23.10	--- Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks not more than five years old		u				Free	Free	Free		Free	Free	Free	Ex	7.5%	2%		
	8704.23.20	--- Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks more than five years old	L	u				Free	Free	Free		Free	Free	Free	Ex	Ex	Ex		Rs.125,000/= per unit
	8704.23.30	--- Other, not more than five years old		u					Free	Free		Free	Free	Free	Ex	Ex	Ex		40%
	8704.23.40	--- Other, more than five years old	L	u					Free	Free		Free	Free	Free	Ex	Ex	Ex		55%
		- Other, with spark-ignition internal combustion piston engine :																	
	8704.31	-- g.v.w. not exceeding 5 tonnes :																	
		--- Special purpose tankers / bowsters and trucks																	
	8704.31.11	---- Tankers/bowsters with stainless steel tanks for transport of milk, not more than five years old		u				Free						Free	15%	7.5%	2%		
	8704.31.12	---- Tankers/bowsters with stainless steel tanks for transport of milk, more than five years old	L	u				Free						Free	15%	7.5%	2%		
	8704.31.13	---- Garbage trucks equipped with waste compacting mechanism, not more than five year old		u										Free	Ex	7.5%	2%		
	8704.31.14	---- Garbage trucks equipped with waste compacting mechanism, more than five year old	L	u										Free	Ex	7.5%	2%		
		--- Auto trishaw :																	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8704.31.21	---- With two stroke engine	L	u										Free	15%	7.5%	2%			
	8704.31.22	---- Other, not more than four year old		u										Free	15%	7.5%	2%			
	8704.31.23	---- Other, more than four year old	L											Free	15%	7.5%	2%			
		--- 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%	15%	7.5%	2%			
	8704.31.32	---- for vehicles of national subdivision 8704.31.44, more than four years old	L	u										30%	Ex	Ex	Ex		Rs200,000/= per unit	
	8704.31.33	---- for vehicles of national subdivision 8704.31.51, not more than four years old		u										30%	15%	7.5%	2%			
	8704.31.34	---- for vehicles of national subdivision 8704.31.52, more than four years old	L	u										30%	Ex	Ex	Ex		Rs200,000/- Per unit	
	8704.31.35	---- for vehicles of national subdivision 8704.31.63, not more than four years old		u										30%	15%	7.5%	2%			
	8704.31.36	---- for vehicles of national subdivision 8704.31.64, more than four years old	L	u										30%	Ex	Ex	Ex		Rs200,000/- Per unit	
	8704.31.37	---- for vehicles of national subdivision 8704.31.67, not more than four years old		u										30%	Ex	Ex	Ex		100%	
	8704.31.38	---- for vehicles of national subdivision 8704.31.68, more than four years old	L	u										30%	Ex	Ex	Ex		100% or Rs200,000/- Per unit	
		--- Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 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	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8704.31.41	---- Cargo carrying capacity of less than 800kg, not more than four years old		u										15%	15%	Ex	2%		45%	
	8704.31.42	---- Cargo carrying capacity of less than 800kg, more than four years old	L	u										15%	15%	Ex	2%		45%	
	8704.31.43	---- Cargo carrying capacity of 800kg or more, not more than four years old		u										30%	Ex	Ex	Ex		45%	
	8704.31.44	---- Cargo carrying capacity of 800kg or more, more than four years old	L	u										30%	Ex	Ex	Ex		45%	
		--- Vehicles with separate bodies for cabin and cargo area, 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 use, and cargo carrying capacity of 2000 kg or more:																		
	8704.31.51	---- not more than four years old		u										15%	Ex	Ex	Ex		50%	
	8704.31.52	---- more than four years old	L	u										15%	Ex	Ex	Ex		50% or Rs.200,000/= per unit	
		--- vehicles with separate bodies for cabin and cargo area, 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 use, and a cargo carrying capacity of less than 2000 kg :																		
	8704.31.61	---- Vehicle fitted with front leaf springs and Cargo carrying capacity of less than 800 kg, not more than four years old		u										15%	15%	Ex	2%		45%	
	8704.31.62	---- Vehicle fitted with front leaf springs and Cargo carrying capacity of less than 800 kg, more than four years old	L	u										15%	15%	Ex	2%		45%	
	8704.31.63	---- Vehicle fitted with front leaf springs and Cargo carrying capacity of 800 kg or more, not more than four years old		u										30%	Ex	Ex	Ex		45%	
	8704.31.64	---- Vehicle fitted with front leaf springs and Cargo carrying capacity of 800 kg or more, more than four years old	L	u										30%	Ex	Ex	Ex		45%	



HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	8704.31.65	---- Other vehicles, cargo carrying capacity of less than 800kg, not more than four years old		u										30%	Ex	Ex	Ex		85%
	8704.31.66	---- Other vehicles, cargo carrying capacity of less than 800kg, more than four years old	L	u										30%	Ex	Ex	Ex		85%
	8704.31.67	---- Other vehicles, cargo carrying capacity of 800kg or more, not more than four years old		u										30%	Ex	Ex	Ex		85%
	8704.31.68	---- Other vehicles, cargo carrying capacity of 800kg or more, more than four years old	L	u										30%	Ex	Ex	Ex		85%
		--- Other Vehicles with separate bodies for cabin and cargo area, cabin been designed for 6 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other use, and 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	Ex		125%
	8704.31.72	---- more than four years old	L	u										30%	Ex	Ex	Ex		125% or Rs. 400,000/- Per unit
		--- Other :																	
	8704.31.91	---- Vehicles with separate bodies for cabin and cargo area, not more than four years old		u										30%	Ex	Ex	Ex		125%
	8704.31.92	---- Vehicles with separate bodies for cabin and cargo area, more than four years old	L	u										30%	Ex	Ex	Ex		125%
	8704.31.93	---- Other vehicles, not more than four years old		u										30%	Ex	Ex	Ex		150%
	8704.31.99	---- Other vehicles, more than four years old	L	u										30%	Ex	Ex	Ex		150%

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	8704.32	-- g.v.w. exceeding 5 tonnes :																	
	8704.32.11	--- Tankers and bowsters with stainless steel tanks for transport of milk, not more than five years old		u				Free	Free	Free		Free	Free	Free	Ex	7.5%	2%		
	8704.32.12	--- Tankers and bowsters with stainless steel tanks for transport of milk, more than five years old	L	u				Free	Free	Free		Free	Free	Free	Ex	Ex	Ex	Rs.115,000/= per unit	
	8704.32.13	--- Garbage trucks equipped with waste compacting mechanism, not more than five year old		u					Free	Free		Free	Free	Free	Ex	7.5%	2%		
	8704.32.14	--- Garbage trucks equipped with waste compacting mechanism, more than five year old	L	u					Free	Free		Free	Free	Free	Ex	Ex	Ex	Rs.115,000/= per unit	
	8704.32.20	--- Other		u					Free	Free		4%	1.5%	Free	Ex	Ex	Ex	60%	
	8704.32.30	--- Other	L	u					Free	Free		4%	1.5%	Free	Ex	Ex	Ex	60%	
	8704.90	- Other :																	
	8704.90.10	--- Electric auto-trishaws not more than five years old		u										15%	15%	7.5%	2%		
	8704.90.20	--- Electric auto-trishaws more than five years old	L	u										15%	15%	7.5%	2%		
	8704.90.30	--- Other electric, not more than five years old		u										30%	Ex	Ex	Ex	50%	
	8704.90.40	--- Other electric, more than five years old	L	u										30%	Ex	Ex	Ex	50% or Rs.450,000/= per unit	
	8704.90.50	--- Other, not more than five years old		u										30%	Ex	Ex	Ex	95%	
	8704.90.60	--- Other, more than five years old	L	u										30%	Ex	Ex	Ex	95% or Rs.200,000/= per unit	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units) (+).																		
	8705.10	- Crane lorries																		
	8705.10.10	--- Not more than ten years old		u					Free	Free		Free		Free	Ex	7.5%	2%			
	8705.10.20	--- More than ten years old	L	u					Free	Free		Free		Free	Ex	7.5%	2%			
	8705.20	- Mobile drilling derricks :																		
	8705.20.10	--- Not more than seven years old		u					Free	Free		Free		Free	Ex	7.5%	2%			
	8705.20.20	--- More than seven years old	L	u					Free	Free		Free		Free	Ex	7.5%	2%			
	8705.30	- Fire fighting vehicles :																		
	8705.30.10	--- Not more than seven years old		u					Free	Free		Free	Free	Free	Ex	7.5%	2%			
	8705.30.20	--- More than seven years old	L	u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8705.40	- Concrete-mixer lorries																		
	8705.40.10	--- Not more than twelve years old		u					Free	Free		Free		Free	Ex	7.5%	2%			
	8705.40.20	--- More than twelve years old	L	u					Free	Free		Free		Free	Ex	7.5%	2%			
	8705.90	- Other :																		
		--- Mobile workshops :																		
	8705.90.11	---- Not more than seven years old		u				Free	Free	Free		Free	Free	Free	Ex	Ex	Ex		85%	
	8705.90.12	---- More than seven years old	L	u				Free	Free	Free		Free	Free	Free	Ex	Ex	Ex		85%	
		--- Gully bowzers equipped with suction pumps for extracting sewage water/waste :																		
	8705.90.21	---- Not more than seven years old		u				Free	Free	Free		Free	Free	Free	Con	7.5%	2%			
	8705.90.22	---- More than seven years old	L	u				Free	Free	Free		Free	Free	Free	Con	7.5%	2%			
		--- Other :																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8705.90.91	---- g. v. w not exceeding 4 tones, not more than seven years old		u					Free	Free		Free	Free	Free	15%	Ex	2%		150%	
	8705.90.92	---- g. v. w not exceeding 4 tones, more than seven years old	L	u					Free	Free		Free	Free	Free	15%	Ex	2%		150%	
	8705.90.93	---- g. v. w exceeding 4 tones, not more than seven years old		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8705.90.94	---- g. v. w exceeding 4 tones, more than seven years old		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
<b>87.06</b>	8706.00	<b>Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.</b>																		
	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	15%	7.5%	2%			
	8706.00.20	--- New chassis fitted with engines for other motor vehicles of heading 87.02		u	7.5%									15%	15%	7.5%	2%			
	8706.00.30	--- New chassis fitted with engines for motor vehicles of heading 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 with a g.v.w. of 3,000 kg or more		u										Free	15%	7.5%	2%			
	8706.00.40	--- Other new chassis fitted with engines for other motor vehicles		u										15%	15%	7.5%	2%			
	8706.00.50	--- Used chassis fitted with engines	L	u										15% or Rs.218,000 per unit	15%	Ex	2%		Rs. 480,000/ = per unit	
<b>87.07</b>		<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8707.10	- For the vehicles of heading 87.03	L	u										15% or Rs.291,000/= per unit	15%	Ex	2%		Rs. 625,000/= per unit	
	8707.90	- Other :																		
	8707.90.10	--- Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments	L	u										30% or Rs.349,200/= per unit	15%	Ex	2%		Rs. 625,000/= per unit	
	8707.90.20	--- Other, for the motor vehicles of heading 87.02, for the transport of twenty eight or more persons including the driver		u										Free	15%	7.5%	2%			
	8707.90.30	--- Other, for the manufacture of lorries and trucks of heading 87.04, of a g.v.w. exceeding 3,000kg		u										Free	15%	7.5%	2%			
	8707.90.90	--- Other	L	u										15% or Rs. 291,000/= per unit	15%	7.5%	2%			
<b>87.08</b>		<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>																		
	8708.10	- Bumpers and parts thereof		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
		- Other parts and accessories of bodies (including cabs) :																		
	8708.21	-- Safety seat belts		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
	8708.29	-- Other :																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							

	8708.29.10	--- "Cut-portions" of bodies and cabs	L	kg								5% or Rs.20,000/= Per cut portion	5% or Rs.20,000/= Per cut portion	30% or Rs.120,000/= Per cut portion	15%	Ex	2%		Rs.225,000/= per cut portion	
	8708.29.90	--- Other		kg					Free			5%	5%	30%	15%	7.5%	2%			
	8708.30	- Brakes and servo-brakes; parts thereof		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
	8708.40	- Gear boxes and parts thereof		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
	8708.50	- Drive-axes with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
	8708.70	- Road wheels and parts and accessories thereof :																		
	8708.70.10	--- Rims fitted with tyres, showing signs of wear	L	kg								5%	5%	30%	15%	7.5%	2%	10%		
	8708.70.20	--- Other, rims fitted with tyres		kg								5%	5%	30%	15%	7.5%	2%			
	8708.70.90	--- Other		kg								5%	5%	30%	15%	7.5%	2%			
	8708.80	- Suspension systems and parts thereof (including shock-absorbers)		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
		- Other parts and accessories :																		
	8708.91	-- Radiators and parts thereof		kg								5%	5%	30%	15%	7.5%	2%	25%		
	8708.92	-- Silencers (mufflers) and exhaust pipes; parts thereof		kg								5%	5%	30%	15%	7.5%	2%	10%		
	8708.93	-- Clutches and parts thereof		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
	8708.94	-- Steering wheels, steering columns and steering boxes; parts thereof		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
	8708.95	-- Safety airbags with inflator system; parts thereof		kg										30%	15%	7.5%	2%			
	8708.99	-- Other :																		
	8708.99.10	--- New chassis not fitted with engines, but with or without fittings for motor vehicles of heading 87.02 and 87.04 with a g.v.w. of 3,000 kg or more		kg										Free	15%	7.5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8708.99.20	--- Other new chassis not fitted with engines, but with or without fittings		kg										30%	15%	7.5%	2%			
	8708.99.30	--- Other used chassis not fitted with engines, but with or without fittings	L	kg										30%	15%	7.5%	2%			
	8708.99.40	--- "Cut-portions" of motor vehicles	L	kg	27% or Rs.108,000 Per cut portion							25.2% or Rs.100,000 per Cut portion		30% or Rs.120,000 Per cut portion	15%	Ex	2%	15%	Rs. 225,000/= per cut portion	
	8708.99.90	--- Other		kg										30%	15%	7.5%	2%			
<b>87.09</b>		<b>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.</b>																		
		- Vehicles :																		
	8709.11	-- Electrical		u								5%	4.5%	15%	15%	7.5%	2%	10%		
	8709.19	-- Other		u										15%	15%	7.5%	2%			
	8709.90	- Parts		kg										15%	15%	7.5%	2%			
<b>87.10</b>	8710.00	<b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</b>		u								5%	4.5%	15%	15%	7.5%	2%	10%		
<b>87.11</b>		<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc :																		
	8711.10.10	--- Not more than three years old		u					Free	Free		4%	1.5%	Free	Ex	Ex	Ex		90%	
	8711.10.20	--- More than three years old	L	u					Free	Free		4%	1.5%	Free	Ex	Ex	Ex		90%	
	8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :																		
	8711.20.10	--- Exceeding 50 cc but not exceeding 200 cc, not more than three years old		u					Free	Free		4%	1.5%	Free	Ex	Ex	Ex		90%	
	8711.20.20	--- Exceeding 50 cc but not exceeding 200 cc, more than three years old	L	u					Free	Free		4%	1.5%	Free	Ex	Ex	Ex		90%	
	8711.20.30	--- Other, not more than three years old		u					Free	Free		4%	1.5%	Free	Ex	Ex	Ex		90%	
	8711.20.40	--- Other, more than three years old	L	u					Free	Free		4%	1.5%	Free	Ex	Ex	Ex		90%	
	8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :																		
	8711.30.10	--- Exceeding 250 cc but not exceeding 350 cc not more than three years old		u					Free	Free		4%	1.5%	Free	Ex	Ex	Ex		90%	
	8711.30.20	--- Exceeding 250 cc but not exceeding 350 cc more than three years old	L	u					Free	Free		4%	1.5%	Free	Ex	Ex	Ex		90%	
	8711.30.30	--- Exceeding 350 cc but not exceeding 450 cc not more than three years old		u					Free	Free		4%	1.5%	Free	Ex	Ex	Ex		90%	
	8711.30.40	--- Exceeding 350 cc but not exceeding 450 cc more than three years old	L	u					Free	Free		4%	1.5%	Free	Ex	Ex	Ex		90%	
	8711.30.50	--- Other, not more than three years old		u					Free	Free		4%	1.5%	Free	Ex	Ex	Ex		150%	
	8711.30.60	--- Other, more than three years old	L	u					Free	Free		4%	1.5%	Free	Ex	Ex	Ex		150%	
	8711.40	- 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	Ex	Ex	Ex		130%	



HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8711.40.20	--- More than three years old	L	u					Free	Free		4%	1.5%	Free	Ex	Ex	Ex		130%	
	8711.50	- 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	Ex	Ex	Ex		130%	
	8711.50.20	--- Exceeding 800 cc but not exceeding 1000 cc, more than three years old	L	u					Free	Free		4%	1.5%	Free	Ex	Ex	Ex		130%	
	8711.50.30	--- Other, not more than three years old	L	u					Free	Free		4%	1.5%	Free	Ex	Ex	Ex		130%	
	8711.50.40	--- Other, more than three years old	L	u					Free	Free		4%	1.5%	Free	Ex	Ex	Ex		130%	
	8711.90	- Other :																		
	8711.90.10	--- Electrically operated motor bicycles		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8711.90.90	--- Other		u					Free	Free		4%	1.5%	Free	15%	7.5%	2%			
<b>87.12</b>	8712.00	<b>Bicycles and other cycles (including delivery tricycles), not motorised :</b>																		
	8712.00.10	--- Delivery tricycles		u										15%	15%	7.5%	2%			
	8712.00.90	--- Other		u										30% or Rs.1800/= per unit	15%	7.5%	2%	Rs 300/= per unit		
<b>87.13</b>		<b>Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.</b>																		
	8713.10	- Not mechanically propelled		u					Free	Free		Free	Free	Free	Ex	Ex	Ex			
	8713.90	- Other		u					Free	Free		Free	Free	Free	Ex	Ex	Ex			
<b>87.14</b>		<b>Parts and accessories of vehicles of headings 87.11 to 87.13.</b>																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8714.10	- Of motorcycles (including mopeds) :																		
	8714.10.10	--- Frames with or without front fork	L	kg					Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	8714.10.90	--- Other		kg					Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	8714.20	- Of carriages for disabled persons		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
		- Other :																		
	8714.91	-- Frames and forks, and parts thereof :																		
	8714.91.10	--- Bicycle frames		kg						Free				15%	15%	7.5%	2%			
	8714.91.20	--- Front forks		kg						Free				15%	15%	7.5%	2%			
	8714.91.90	--- Other		kg						Free		Free	Free	Free	15%	7.5%	2%			
	8714.92	-- Wheel rims and spokes :																		
	8714.92.10	--- Wheel rims		kg	14.25%				Free	Free		5%	4.5%	15%	15%	7.5%	2%	Rs.100/= per kg		
	8714.92.90	--- Other		kg	Free				Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	8714.93	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels		kg					Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	8714.94	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof		kg					Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	8714.95	-- Saddles		u						Free				15%	15%	7.5%	2%			
	8714.96	-- Pedals and crank-gear, and parts thereof		kg					Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	8714.99	-- Other :																		
	8714.99.10	--- Mudguards		kg						Free				15%	15%	7.5%	2%			
	8714.99.20	--- Chain stays		kg						Free				15%	15%	7.5%	2%			
	8714.99.30	--- Seat stays		kg						Free				15%	15%	7.5%	2%			
	8714.99.90	--- Other		kg						Free		13.5%		15%	15%	7.5%	2%			
<b>87.15</b>	8715.00	<b>Baby carriages and parts thereof.</b>		kg										30%	15%	7.5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.																		
	8716.10	- Trailers and semi-trailers of the caravan type, for housing or camping :																		
	8716.10.10	--- Not more than five years old		u										15%	15%	7.5%	2%			
	8716.10.20	--- More than five years old	L	u										15%	15%	7.5%	2%			
	8716.20	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes :																		
	8716.20.10	--- Not more than five years old		u										15%	15%	7.5%	2%			
	8716.20.20	--- More than five years old	L	u										15%	15%	7.5%	2%			
		- Other trailers and semi-trailers for the transport of goods :																		
	8716.31	-- Tanker trailers and tanker semi-trailers :																		
	8716.31.10	--- Not more than five years old		u										15%	15%	7.5%	2%			
	8716.31.20	--- More than five years old	L	u										15%	15%	7.5%	2%			
	8716.39	-- Other :																		
	8716.39.10	--- Not more than five years old		u										15%	15%	7.5%	2%			
	8716.39.20	--- More than five years old	L	u										15%	15%	7.5%	2%			
	8716.40	- Other trailers and semi-trailers :																		
	8716.40.10	--- Not more than five years old		u										15%	15%	7.5%	2%			
	8716.40.20	--- More than five years old	L	u										15%	15%	7.5%	2%			
	8716.80	- Other vehicles :																		
	8716.80.10	--- Hand pallet trucks		u								Free	Free	Free	15%	7.5%	2%			
	8716.80.20	--- Wheelbarrows		u										30%	15%	7.5%	2%			
	8716.80.30	--- Other not more than five years old		u										15%	15%	7.5%	2%			
	8716.80.40	--- Other more than five years old	L	u										15%	15%	7.5%	2%			
	8716.90	- Parts :																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8716.90.10	--- For Wheelbarrows		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
	8716.90.90	--- Others		kg					Free	Free		4%	1.5%	Free	15%	7.5%	2%			