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)	SCL
						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)	SCL
						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)	SCL
						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	TS											15%	8%	Ex		300%	
	8702.10.13	----	Modified Vehicles of heading 87.03, more than two years old.	u	TB											15%	8%	Ex		300%	
	8702.10.19	----	Other	u	TS											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:																		
	8702.10.21	----	Modified Vehicles of heading 87.03	u	TB											15%	8%	Ex		300%	
	8702.10.29	----	Other	u	TB											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 :																		
	8702.10.32	----	Modified Vehicles of heading 87.03, not more than two years old	u	TS											15%	8%	Ex		300%	
	8702.10.33	----	Modified Vehicles of heading 87.03, more than two years old	u	TB											15%	8%	Ex		300%	
	8702.10.39	----	Other	u	TS											15%	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	TB											15%	8%	Ex		300%	
	8702.10.49	----	Other	u	TB											15%	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)	SCL
						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	TS											15%	8%	Ex		300%	
	8702.10.54	----	Modified Vehicles of heading 87.03, more than two years old	u	TB											15%	8%	Ex		300%	
	8702.10.55	----	Other, not more than five years old	u	TS										Free	Free	Ex	10.0%			
	8702.10.59	----	Other	u	TS										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	TB											15%	8%	Ex		300%	
	8702.10.69	----	Other	u	TB										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	TS											15%	8%	Ex		300%	
	8702.10.74	----	Modified Vehicles of heading 87.03, more than two years old	u	TB											15%	8%	Ex		300%	
	8702.10.75	----	Other, not more than five years old	u	TS										Free	Free	Ex	10.0%			
	8702.10.79	----	Other	u	TS										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	TB											15%	8%	Ex		300%	
	8702.10.89	----	Other	u	TB										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)	SCL
						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	TS											15%	8%	Ex		300%	
	8702.20.12	----	Modified Vehicles of heading 87.03, more than two years old	u	TB											15%	8%	Ex		300%	
	8702.20.19	----	Other	u	TS											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	TB											15%	8%	Ex		300%	
	8702.20.29	----	Other	u	TB											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	TS											15%	8%	Ex		300%	
	8702.20.32	----	Modified vehicles of heading 87.03, more than two years old	u	TB											15%	8%	Ex		300%	
	8702.20.39	----	Other	u	TS											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	TB											15%	8%	Ex		300%	
	8702.20.49	----	Other	u	TB											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	TS											15%	8%	Ex		300%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						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	TB											15%	8%	Ex		300%	
	8702.20.53	----	Other, not more than five years old	u	TS										Free	Free	8%	10.0%			
	8702.20.59	----	Other	u	TS										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	TB											15%	8%	Ex		300%	
	8702.20.69	----	Other	u	TB										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	TS											15%	8%	Ex		300%	
	8702.20.72	----	Modified vehicles of heading 87.03, more than two years old	u	TB											15%	8%	Ex		300%	
	8702.20.73	----	Other, not more than five years old	u	TS										Free	Free	8%	10.0%			
	8702.20.79	----	Other	u	TS										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	TB											15%	8%	Ex		300%	
	8702.20.89	----	Other	u	TB										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	TS											15%	8%	Ex		300%	
	8702.30.12	----	Modified vehicles of heading 87.03, more than two years old	u	TB											15%	8%	Ex		300%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8702.30.19	----	Other	u	TS											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	TB											15%	8%	Ex		300%	
	8702.30.29	----	Other	u	TB											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	TS											15%	8%	Ex		300%	
	8702.30.32	----	Modified vehicles of heading 87.03, more than two years old	u	TB											15%	8%	Ex		300%	
	8702.30.39	----	Other	u	TS											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	TB											15%	8%	Ex		300%	
	8702.30.49	----	Other	u	TB											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	TS											15%	8%	Ex		300%	
	8702.30.52	----	Modified vehicles of heading 87.03, more than two years old	u	TB											15%	8%	Ex		300%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8702.30.53	----	Other, not more than five years old	u	TS										Free	Free	8%	10.0%			
	8702.30.59	----	Other	u	TS										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	TB											15%	8%	Ex		300%	
	8702.30.69	----	Other	u	TB										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	TS											15%	8%	Ex		300%	
	8702.30.72	----	Modified vehicles of heading 87.03, more than two years old	u	TB											15%	8%	Ex		300%	
	8702.30.73	----	Other, not more than five years old	u	TS										Free	Free	8%	10.0%			
	8702.30.79	----	Other	u	TS										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	TB											15%	8%	Ex		300%	
	8702.30.89	----	Other	u	TB										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	TS											15%	8%	Ex		300%	
	8702.40.12	----	Modified vehicles of heading 87.03, more than two years old	u	TB											15%	8%	Ex		300%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8702.40.19	----	Other	u	TS											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	TB											15%	8%	Ex		300%	
	8702.40.29	----	Other	u	TB											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	TS											15%	8%	Ex		300%	
	8702.40.32	----	Modified vehicles of heading 87.03, more than two years old	u	TB											15%	8%	Ex		300%	
	8702.40.39	----	Other	u	TS											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	TB											15%	8%	Ex		300%	
	8702.40.49	----	Other	u	TB											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	TS											15%	8%	Ex		300%	
	8702.40.52	----	Modified Vehicles of heading 87.03, more than two years old	u	TB											15%	8%	Ex		300%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8702.40.53	----	Other, not more than five years old	u	TS										Free	Free	8%	10.0%			
	8702.40.59	----	Other	u	TS										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	TB											15%	8%	Ex		300%	
	8702.40.69	----	Other	u	TB											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	TS											15%	8%	Ex		300%	
	8702.40.72	----	Modified vehicles of heading 87.03, more than two years old	u	TB											15%	8%	Ex		300%	
	8702.40.73	----	Other, not more than five years old	u	TS										Free	Free	8%	10.0%			
	8702.40.79	----	Other	u	TS										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	TB											15%	8%	Ex		300%	
	8702.40.89	----	Other	u	TB											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	TS											15%	8%	Ex		240%	
	8702.90.13	----	Modified Vehicles of heading 87.03, more than two years old	u	TB											15%	8%	Ex		240%	
	8702.90.19	----	Other	u	TS											15%	8%	Ex		150%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						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	TB											15%	8%	Ex		240%	
	8702.90.29	----	Other	u	TB											15%	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	TS											15%	8%	Ex		240%	
	8702.90.33	----	Modified Vehicles of heading 87.03, more than two years old	u	TB											15%	8%	Ex		240%	
	8702.90.39	----	Other	u	TS											15%	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	TB											15%	8%	Ex		240%	
	8702.90.49	----	Other	u	TB											15%	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	TS											15%	8%	Ex		240%	
	8702.90.54	----	Modified Vehicles of heading 87.03, more than two years old	u	TB											15%	8%	Ex		240%	
	8702.90.55	----	Other, not more than five years old	u	TS										Free	Free	8%	10.0%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8702.90.59	----	Other	u	TS										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	TB											15%	8%	Ex		240%	
	8702.90.69	----	Other	u	TB										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	TS											15%	8%	Ex		240%	
	8702.90.74	----	Modified Vehicles of heading 87.03, more than two years old	u	TB											15%	8%	Ex		240%	
	8702.90.75	----	Other, not more than five years old	u	TS										Free	Free	8%	10.0%			
	8702.90.79	----	Other	u	TS										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	TB											15%	8%	Ex		240%	
	8702.90.89	----	Other	u	TB										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		TS										Free	Free	8%	Ex		Rs.7,500 per kW	
	8703.10.19	----	Other		TS											15%	8%	Ex		Rs.400,000/- per unit	
	8703.10.20	---	More than three years old :	u																	
	8703.10.21	----	Electric Golf cars		TB										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)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8703.10.29	----	Other		TB											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												15% or Rs.1,500,000 per unit	8%	10.0%			
	8703.21.20	---	Ambulances and prison vans more than three years old	u	TB											15% or Rs.1,500,000 per unit	8%	10.0%			
	8703.21.30	---	Hearses not more than three years old	u												15%	8%	Ex		Rs.1,750/- per cm^3	
	8703.21.40	---	Hearses more than three years old	u	TB											15%	8%	Ex		Rs.1,750/- per cm^3	
		---	Auto-trishaws :																		
	8703.21.51	----	With two-stroke petrol engine	u	TB											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	TS											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	TB											15%	8%	Ex		Rs.2,400/- per cm^3	
	8703.21.54	----	Other, not more than two years old	u	TS											15%	8%	Ex		Rs.2,400/- per cm^3	
	8703.21.55	----	Other, more than two years old	u	TB											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	TS				Free							Free	8%	10.0%			
	8703.21.63	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	u	TS				12.00%							15%	8%	Ex		Rs.400,000/- per unit	
	8703.21.64	----	All - terrain vehicle (ATV)	u	TS										Free	Free	8%	10.0%			
	8703.21.69	----	Other	u	TS				12.00%							15%	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)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8703.21.72	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	u	TB				12.00%							15%	8%	Ex		Rs.400,000/- per unit	
	8703.21.73	----	All - terrain vehicle (ATV)	u	TS										Free	Free	8%	10.0%			
	8703.21.79	----	Other	u	TB				12.00%							15%	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	TS				12.00%							15%	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	TB				12.00%							15%	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												15% or Rs.1,500,000 per unit	8%	10.0%			
	8703.22.20	----	Ambulances and prison vans, more than three years old	u	TB											15% or Rs.1,500,000 per unit	8%	10.0%			
	8703.22.30	----	Hearses not more than three years old	u												15%	8%	Ex		Rs.2,500/- per cm^3	
	8703.22.40	----	Hearses more than three years old	u	TB											15%	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	TS											15%	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	TB											15%	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)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8703.22.70	---	Other, not more than three years old	u	TS											15%	8%	Ex		1000 cm³<x≤1300cm³=Rs. 3,200/- per cm³ 1300 cm³<x≤1500cm³=Rs. 3,700/- per cm³	
	8703.22.80	---	Other, more than three years old	u	TB											15%	8%	Ex		1000 cm³<x≤1300cm³=Rs. 3,200/- per cm³ 1300 cm³<x≤1500cm³=Rs. 3,700/- per cm³	
	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												15% or Rs.1,500,000 per unit	8%	10.0%			
	8703.23.20	---	Ambulances and prison vans more than three years old	u	TB											15% or Rs.1,500,000 per unit	8%	10.0%			
	8703.23.30	---	Hearses not more than three years old	u												15%	8%	Ex		Rs.3,500/- per cm³	
	8703.23.40	---	Hearses more than three years old	u	TB											15%	8%	Ex		Rs.3,500/- per cm³	
		---	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	TS				10.00%							15%	8%	Ex		Rs.4,250/- per cm³	
	8703.23.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u	TS				10.00%							15%	8%	Ex		Rs.5,300/- per cm³	
	8703.23.59	----	Other	u	TS				10.00%							15%	8%	Ex		Rs.6,350/- per cm³	
		---	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	TB				10.00%							15%	8%	Ex		Rs.4,250/- 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						
	8703.23.65	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u	TB				10.00%							15%	8%	Ex		Rs.5,300/- per cm^3	
	8703.23.69	----	Other	u	TB				10.00%							15%	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)	SCL
						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	TS				13.50%							15%	8%	Ex		2000 cm³<x≤2500cm³=Rs. 7,000/- per cm³ 2500 cm³<x≤2750cm³=Rs. 8,000/- per cm³ 2750 cm³<x≤3000cm³=Rs. 9,000/- per cm³	
	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	TB				13.50%							15%	8%	Ex		2000 cm³<x≤2500cm³=Rs. 7,000/- per cm³ 2500 cm³<x≤2750cm³=Rs. 8,000/- per cm³ 2750 cm³<x≤3000cm³=Rs. 9,000/- per cm³	
		---	Other :																		
	8703.23.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	u	TS				10.00%							15%	8%	Ex		Rs.6,350/- per cm³	
	8703.23.94	----	Of a cylinder capacity not exceeding 2,000 cc, more than three years old	u	TB				13.50%							15%	8%	Ex		Rs.6,350/- per cm³	
	8703.23.96	----	Of a cylinder capacity exceeding 2,000 cc, not more than three years old	u	TS				13.50%							15%	8%	Ex		2000 cm³<x≤2500cm³=Rs. 7,000/- per cm³ 2500 cm³<x≤2750cm³=Rs. 8,000/- per cm³ 2750 cm³<x≤3000cm³=Rs. 9,000/- per cm³	
	8703.23.98	----	Of a cylinder capacity exceeding 2000cc., more than three years old	u	TB				13.50%							15%	8%	Ex		2000 cm³<x≤2500cm³=Rs. 7,000/- per cm³ 2500 cm³<x≤2750cm³=Rs. 8,000/- per cm³ 2750 cm³<x≤3000cm³=Rs. 9,000/- per cm³	
	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)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8703.24.10	---	Ambulances and prison vans not more than three years old	u												15% or Rs.1,500,000 per unit	8%	10.0%			
	8703.24.20	---	Ambulances and prison vans more than three years old	u	TB											15% or Rs.1,500,000 per unit	8%	10.0%			
	8703.24.30	---	Hearses not more than three years old	u												15%	8%	Ex		Rs.4,000/- per cm^3	
	8703.24.40	---	Hearses more than three years old	u	TB											15%	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	TS				13.50%							15%	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	TB				13.50%							15%	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	TS				13.50%							15%	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	TB				13.50%							15%	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												15% or Rs.2,000,000 per unit	8%	10.0%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8703.31.20	---	Ambulances and prison vans more than three years old	u	TB											15% or Rs.2,000,000 per unit	8%	10.0%			
	8703.31.30	---	Hearses not more than three years old	u												15%	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)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8703.31.40	---	Hearses more than three years old	u	TB											15%	8%	Ex		Rs.3,000/- per cm3	
	8703.31.50	---	Auto-trishaws not more than two years old	u	TS											15%	8%	Ex		Rs.1,450/- per cm3	
	8703.31.60	---	Auto-trishaws more than two years old	u	TB											15%	8%	Ex		Rs.1,450/- per cm3	
	8703.31.70	---	Motor cars including station wagons and racing cars, not more than three years old	u	TS				12.00%							15%	8%	Ex		Rs.4,600/- per cm3	
	8703.31.80	---	Motor cars including station wagons and racing cars, more than three years old	u	TB				12.00%							15%	8%	Ex		Rs.4,600/- per cm3	
		---	Other :																		
	8703.31.92	----	Not more than three years old	u	TS				12.00%							15%	8%	Ex		Rs.4,600/- per cm3	
	8703.31.94	----	More than three years old	u	TB				12.00%							15%	8%	Ex		Rs.4,600/- per cm3	
	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												15% or Rs.2,000,000 per unit	8%	10.0%			
	8703.32.20	---	Ambulances and prison vans more than three years old	u	TB											15% or Rs.2,000,000 per unit	8%	10.0%			
	8703.32.30	---	Hearses not more than three years old	u												15%	8%	Ex		Rs.4,000/- per cm3	
	8703.32.40	---	Hearses more than three years old	u	TB											15%	8%	Ex		Rs.4,000/- per cm3	
		---	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	TS				10.00%							15%	8%	Ex		Rs.5,750/- per cm3	
	8703.32.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u	TS				10.00%							15%	8%	Ex		Rs.6,900/- per cm3	
	8703.32.59	----	Other	u	TS				10.00%							15%	8%	Ex		Rs.8,000/- per cm3	
		---	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	TB				10.00%							15%	8%	Ex		Rs.5,750/- per cm3	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						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	TB				10.00%							15%	8%	Ex		Rs.6,900/- per cm3	
	8703.32.69	---	Other	u	TB				10.00%							15%	8%	Ex		Rs.8,000/- per cm3	
		---	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	TS				13.50%							15%	8%	Ex		Rs.8,000/- per cm3	
	8703.32.79	----	Other	u	TS				13.50%							15%	8%	Ex		Rs.8,000/- per cm3	
	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	TB				13.50%							15%	8%	Ex		Rs.8,000/- per cm3	
		---	Other :																		
	8703.32.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	u	TS				10.00%							15%	8%	Ex		Rs.8,000/- per cm3	
	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	TS				13.50%							15%	Ex	10.0%			
	8703.32.95	----	Other, of a cylinder capacity exceeding 2000 cc., not more than three years old	u	TS				10.00%							15%	8%	Ex		Rs.8,000/- per cm3	
	8703.32.97	----	Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old	u	TB				13.50%							15%	8%	Ex		Rs.8,000/- per cm3	
	8703.32.99	----	Other, of a cylinder capacity exceeding 2,000 cc., more than three years old	u	TB				13.50%							15%	8%	Ex		Rs.8,000/- per cm3	
	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)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8703.33.10	---	Ambulances and prison vans not more than three years old	u												15% or Rs.2,000,000 per unit	8%	10.0%			
	8703.33.20	---	Ambulances and prison vans more than three years old	u	TB											15% or Rs.2,000,000 per unit	8%	10.0%			
	8703.33.30	---	Hearses not more than three years old	u												15%	8%	Ex		Rs.4,500/- per cm^3	
	8703.33.40	---	Hearses more than three years old	u	TB											15%	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	TS				13.50%							15%	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.12,000/- per cm^3	
	8703.33.60	---	Motor cars including station wagons and racing cars, more than three years old	u	TB				13.50%							15%	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.12,000/- 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	TS				13.50%							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)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
		----		u	TS				13.50%							15%	8%	Ex		2750 cm3<x≤3000cm3=Rs. 10,000/- per cm3 3000 cm3<x≤4000cm3=Rs. 11,000/- per cm3 4000cm3<=Rs.12,000/- per cm3	
	8703.33.80	---	Other, more than three years old	u	TB				13.50%							15%	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.12,000/- 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	TB											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	TB											15%	8%	Ex		Rs.1,250/- per cm3	
	8703.40.15	----	Auto-trishaws, not more than two years old	u	TS											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)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8703.40.16	----	Auto-trishaws, more than two years old	u	TB											15%	8%	Ex		Rs.2,400/- per cm3	
	8703.40.18	----	Other, not more than three years old	u	TS											15%	8%	Ex		Rs.1,500,000/- per unit	
	8703.40.19	----	Other, more than three years old	u	TB											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	TS											Free	8%	10.0%			
	8703.40.22	----	Go-Karts , more than three years old	u	TB											Free	8%	10.0%			
	8703.40.23	----	Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old	u	TS											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	TB											15%	8%	Ex		Rs.400,000/- per unit	
	8703.40.25	----	All terrain vehicle (ATV) , not more than three years old	u	TS										Free	15%	8%	10.0%			
	8703.40.26	----	All terrain vehicle (ATV) , more than three years old	u	TB										Free	15%	8%	10.0%			
	8703.40.28	----	Other , not more than three years old	u	TS				8.00%							15%	8%	Ex		Rs.1,500,000/- per unit	
	8703.40.29	----	Other , more than three years old	u	TB				8.00%							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	TB											15%	8%	10.0%			
	8703.40.33	----	Hearses not more than three years old	u												15%	8%	Ex		Rs.2,000/- per cm3	
	8703.40.34	----	Hearses more than three years old	u	TB											15%	8%	Ex		Rs.2,000/- per cm3	
	8703.40.35	----	Motor cars including station wagons and racing cars, not more than three years old	u	TS											15%	8%	Ex		1000 cm3<x≤1300cm3=Rs. 2,300/- per cm3 1300 cm3<x≤1500cm3=Rs. 2,850/- per cm3	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						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	TB											15%	8%	Ex		1000 cm³<x≤1300cm³=Rs. 2,300/- per cm³ 1300 cm³<x≤1500cm³=Rs. 2,850/- per cm³	
	8703.40.38	----	Other, not more than three years old	u	TS											15%	8%	Ex		1000 cm³<x≤1300cm³=Rs. 2,300/- per cm³ 1300 cm³<x≤1500cm³=Rs. 2,850/- per cm³	
	8703.40.39	----	Other, more than three years old	u	TB											15%	8%	Ex		1000 cm³<x≤1300cm³=Rs. 2,300/- per cm³ 1300 cm³<x≤1500cm³=Rs. 2,850/- per cm³	
		---	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	TB											15%	8%	10.0%			
	8703.40.43	----	Hearses not more than three years old	u												15%	8%	Ex		Rs.2,500/- per cm³	
	8703.40.44	----	Hearses more than three years old	u	TB											15%	8%	Ex		Rs.2,500/- per cm³	
	8703.40.48	----	Other , not more than three years old	u	TS											15%	8%	Ex		Rs.5,700/- per cm³	
	8703.40.49	----	Other , more than three years old	u	TB											15%	8%	Ex		Rs.5,700/- per cm³	
		---	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	TS				9.90%							15%	8%	Ex		Rs.4,000/- per cm³	
	8703.40.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	u	TB				9.90%							15%	8%	Ex		Rs.4,000/- per cm³	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						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	TS				9.90%							15%	8%	Ex		Rs.5,200/- per cm3	
	8703.40.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old	u	TB				9.90%							15%	8%	Ex		Rs.5,200/- per cm3	
	8703.40.58	----	Other , not more than three years old	u	TS				9.90%							15%	8%	Ex		Rs.5,700/- per cm3	
	8703.40.59	----	Other , more than three years old	u	TB				9.90%							15%	8%	Ex		Rs.5,700/- per cm3	
		---	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	TB											15%	8%	10.0%			
	8703.40.63	----	Hearses not more than three years old	u												15%	8%	Ex		Rs.2,500/- per cm3	
	8703.40.64	----	Hearses more than three years old	u	TB											15%	8%	Ex		Rs.2,500/- per cm3	
	8703.40.68	----	Other , not more than three years old	u	TS											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	
	8703.40.69	----	Other , more than three years old	u	TB											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	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						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 :	u																	
	8703.40.71	----	Not more than three years old	u	TS				13.50%							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	TB				13.50%							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	TB											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	TB											15%	8%	Ex		Rs.3,500/- per cm³	
	8703.40.88	----	Other , not more than three years old	u	TS				13.50%							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	TB				13.50%							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)	SCL
						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	TS				13.50%							15%	8%	Ex		3000 cm³<x≤4000cm³=Rs. 9,000/- per cm³ 4000cm³<=Rs.10,000/- per cm³	
	8703.40.92	----	More than three years old	u	TB				13.50%							15%	8%	Ex		3000 cm³<x≤4000cm³=Rs. 9,000/- per cm³ 4000cm³<=Rs.10,000/- per cm³	
	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	TB											15%	8%	10.0%			
	8703.50.13	----	Hearses not more than three years old	u												15%	8%	Ex		Rs.2,000/- per cm³	
	8703.50.14	----	Hearses more than three years old	u	TB											15%	8%	Ex		Rs.2,000/- per cm³	
	8703.50.15	----	Auto-trishaws, not more than two years old	u	TS											15%	8%	Ex		Rs.1,450/- per cm³	
	8703.50.16	----	Auto-trishaws, more than two years old	u	TB											15%	8%	Ex		Rs.1,450/- per cm³	
	8703.50.18	----	Other, not more than three years old	u	TS											15%	8%	Ex		Rs.3,400/- per cm³	
	8703.50.19	----	Other, more than three years old	u	TB											15%	8%	Ex		Rs.3,400/- per cm³	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						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	TS											Free	8%	10.0%			
	8703.50.22	----	Go-Karts , more than three years old	u	TB											Free	8%	10.0%			
	8703.50.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u	TS											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	TB											15%	8%	Ex		Rs.400,000/- per unit	
	8703.50.25	----	All terrain vehicle (ATV) , not more than three years old	u	TS											15%	8%	10.0%			
	8703.50.26	----	All terrain vehicle (ATV) , more than three years old	u	TB											15%	8%	10.0%			
	8703.50.28	----	Other , not more than three years old	u	TS											15%	8%	Ex		Rs.3,400/- per cm3	
	8703.50.29	----	Other , more than three years old	u	TB											15%	8%	Ex		Rs.3,400/- per cm3	
		---	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	TB											15%	8%	10.0%			
	8703.50.33	----	Hearses not more than three years old	u												15%	8%	Ex		Rs.2,000/- per cm3	
	8703.50.34	----	Hearses more than three years old	u	TB											15%	8%	Ex		Rs.2,000/- per cm3	
	8703.50.35	----	Motor cars including station wagons and racing cars, not more than three years old	u	TS				8.00%							15%	8%	Ex		Rs.3,400/- per cm3	
	8703.50.36	----	Motor cars including station wagons and racing cars, more than three years old	u	TB				8.00%							15%	8%	Ex		Rs.3,400/- per cm3	
	8703.50.38	----	Other, not more than three years old	u	TS											15%	8%	Ex		Rs.3,400/- per cm3	
	8703.50.39	----	Other, more than three years old	u	TB											15%	8%	Ex		Rs.3,400/- per cm3	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						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	TB											15%	8%	10.0%			
	8703.50.43	----	Hearses not more than three years old	U												15%	8%	Ex		Rs.3,000/- per cm3	
	8703.50.44	----	Hearses more than three years old	U	TB											15%	8%	Ex		Rs.3,000/- per cm3	
	8703.50.48	----	Other , not more than three years old	U	TS											15%	8%	Ex		Rs.6,900/- per cm3	
	8703.50.49	----	Other , more than three years old	U	TB											15%	8%	Ex		Rs.6,900/- per cm3	
		---	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	TS				9.96%							15%	8%	Ex		Rs.4,600/- per cm3	
	8703.50.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	U	TB				9.96%							15%	8%	Ex		Rs.4,600/- per cm3	
	8703.50.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old	U	TS				9.96%							15%	8%	Ex		Rs.5,700/- per cm3	
	8703.50.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old	U	TB				9.96%							15%	8%	Ex		Rs.5,700/- per cm3	
	8703.50.58	----	Other , not more than three years old	U	TS				9.96%							15%	8%	Ex		Rs.6,900/- per cm3	
	8703.50.59	----	Other , more than three years old	U	TB				9.96%							15%	8%	Ex		Rs.6,900/- per cm3	
		---	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)	SCL
						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	TB											15%	8%	10.0%			
	8703.50.63	----	Hearses not more than three years old	U												15%	8%	Ex		Rs.4,000/- per cm^3	
	8703.50.64	----	Hearses more than three years old	U	TB											15%	8%	Ex		Rs.4,000/- per cm^3	
	8703.50.68	----	Other , not more than three years old	U	TS											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	TB											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	TS				13.50%							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	TS				13.50%							15%	Ex	10.0%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8703.50.78	----	Other, not more than three years old	U	TS				13.50%							15%	8%	Ex		2000 cm³<x≤2500cm³=Rs. 7,000/- per cm³ 2500 cm³<x≤2750cm³=Rs. 8,000/- per cm³ 2750 cm³<x≤3000cm³=Rs. 9,000/- per cm³	
	8703.50.79	----	Other, more than three years old	U	TB				13.50%							15%	8%	Ex		2000 cm³<x≤2500cm³=Rs. 7,000/- per cm³ 2500 cm³<x≤2750cm³=Rs. 8,000/- per cm³ 2750 cm³<x≤3000cm³=Rs. 9,000/- per cm³	
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :																		
	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	TB											15%	8%	10.0%			
	8703.50.83	----	Hearses not more than three years old	U												15%	8%	Ex		Rs.4,000/- per cm³	
	8703.50.84	----	Hearses more than three years old	U	TB											15%	8%	Ex		Rs.4,000/- per cm³	
	8703.50.88	----	Other , not more than three years old	U	TS											15%	8%	Ex		3000 cm³<x≤4000cm³=Rs. 10,000/- per cm³ 4000 cm³<=Rs.11,000/- per cm³	
	8703.50.89	----	Other , more than three years old	U	TB											15%	8%	Ex		3000 cm³<x≤4000cm³=Rs. 10,000/- per cm³ 4000 cm³<=Rs.11,000/- per cm³	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						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	TS				13.50%							15%	Ex	10.0%			
	8703.50.98	----	Other, not more than three years old	U	TS				13.50%							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	TB				13.50%							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	TB											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	TB											15%	8%	Ex		Rs.1,250/- per cm^3	
	8703.60.15	----	Auto-trishaws, not more than two years old	U	TS											15%	8%	Ex		Rs.2,400/- per cm^3	
	8703.60.16	----	Auto-trishaws, more than two years old	U	TB											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)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8703.60.18	----	Other, not more than three years old	U	TS											15%	8%	Ex		Rs.1,500,000/- per unit	
	8703.60.19	----	Other, more than three years old	U	TB											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	TS											Free	8%	10.0%			
	8703.60.22	----	Go-Karts , more than three years old	U	TB											Free	8%	10.0%			
	8703.60.23	----	Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old	U	TS											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	TB											15%	8%	Ex		Rs.400,000/- per unit	
	8703.60.25	----	All terrain vehicle (ATV) , not more than three years old	U	TS											15%	8%	10.0%			
	8703.60.26	----	All terrain vehicle (ATV) , more than three years old	U	TB											15%	8%	10.0%			
	8703.60.28	----	Other , not more than three years old	U	TS											15%	8%	Ex		Rs.1,500,000/- per unit	
	8703.60.29	----	Other , more than three years old	U	TB											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	TB											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	TB											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	TS											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)	SCL
						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	TB											15%	8%	Ex		1000 cm³<x≤1300cm³=Rs. 2,300/- per cm³ 1300 cm³<x≤1500cm³=Rs. 2,850/- per cm³	
	8703.60.38	----	Other, not more than three years old	U	TS											15%	8%	Ex		1000 cm³<x≤1300cm³=Rs. 2,300/- per cm³ 1300 cm³<x≤1500cm³=Rs. 2,850/- per cm³	
	8703.60.39	----	Other, more than three years old	U	TB											15%	8%	Ex		1000 cm³<x≤1300cm³=Rs. 2,300/- per cm³ 1300 cm³<x≤1500cm³=Rs. 2,850/- per cm³	
		---	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	TB											15%	8%	10.0%			
	8703.60.43	----	Hearses not more than three years old	U												15%	8%	Ex		Rs.2,500/- per cm³	
	8703.60.44	----	Hearses more than three years old	U	TB											15%	8%	Ex		Rs.2,500/- per cm³	
	8703.60.48	----	Other , not more than three years old	U	TS											15%	8%	Ex		Rs.5,700/- per cm³	
	8703.60.49	----	Other , more than three years old	U	TB											15%	8%	Ex		Rs.5,700/- per cm³	
		---	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	TS											15%	8%	Ex		Rs.4,000/- per cm³	
	8703.60.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	U	TB											15%	8%	Ex		Rs.4,000/- per cm³	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						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	TS											15%	8%	Ex		Rs.5,200/- per cm3	
	8703.60.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old	U	TB											15%	8%	Ex		Rs.5,200/- per cm3	
	8703.60.58	----	Other , not more than three years old	U	TS											15%	8%	Ex		Rs.5,700/- per cm3	
	8703.60.59	----	Other , more than three years old	U	TB											15%	8%	Ex		Rs.5,700/- per cm3	
		---	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	TB											15%	8%	10.0%			
	8703.60.63	----	Hearses not more than three years old	U												15%	8%	Ex		Rs.2,500/- per cm3	
	8703.60.64	----	Hearses more than three years old	U	TB											15%	8%	Ex		Rs.2,500/- per cm3	
	8703.60.68	----	Other , not more than three years old	U	TS											15%	8%	Ex		2000 cm3<x≤2500cm3=Rs. 6000/- per cm3 2500 cm3<x≤2750cm3=Rs. 7,000/- per cm3 2750 cm3<x≤3000cm3=Rs. 8,000/- per cm3	
	8703.60.69	----	Other , more than three years old	U	TB											15%	8%	Ex		2000 cm3<x≤2500cm3=Rs. 6000/- per cm3 2500 cm3<x≤2750cm3=Rs. 7,000/- per cm3 2750 cm3<x≤3000cm3=Rs. 8,000/- per cm3	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						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	TS											15%	8%	Ex		2000 cm³<x≤2500cm³=Rs. 6000/- per cm³ 2500 cm³<x≤2750cm³=Rs. 7,000/- per cm³ 2750 cm³<x≤3000cm³=Rs. 8,000/- per cm³	
	8703.60.72	----	More than three years old	U	TB											15%	8%	Ex		2000 cm³<x≤2500cm³=Rs. 6000/- 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 :																		
	8703.60.81	----	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	TB											15%	8%	10.0%			
	8703.60.83	----	Hearses not more than three years old	U												15%	8%	Ex		Rs.3,500/- per cm³	
	8703.60.84	----	Hearses more than three years old	U	TB											15%	8%	Ex		Rs.3,500/- per cm³	
	8703.60.88	----	Other , not more than three years old	U	TS											15%	8%	Ex		3000 cm³<x≤4000cm³=Rs. 9,000/- per cm³ 4000 cm³<=Rs.10,000/- per cm³	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8703.60.89	----	Other , more than three years old	U	TB											15%	8%	Ex		3000 cm³<x≤4000cm³=Rs. 9,000/- per cm³ 4000 cm³<=Rs.10,000/- per cm³	
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :																		
	8703.60.91	----	Not more than three years old	U	TS											15%	8%	Ex		3000 cm³<x≤4000cm³=Rs. 9,000/- per cm³ 4000 cm³<=Rs.10,000/- per cm³	
	8703.60.92	----	More than three years old	U	TB											15%	8%	Ex		3000 cm³<x≤4000cm³=Rs. 9,000/- per cm³ 4000 cm³<=Rs.10,000/- per cm³	
	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	TB											15%	8%	10.0%			
	8703.70.13	----	Hearses not more than three years old	U												15%	8%	Ex		Rs.2,000/- per cm³	
	8703.70.14	----	Hearses more than three years old	U	TB											15%	8%	Ex		Rs.2,000/- per cm³	
	8703.70.15	----	Auto-trishaws, not more than two years old	U	TS											15%	8%	Ex		Rs.1,450/- per cm³	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8703.70.16	----	Auto-trishaws, more than two years old	U	TB											15%	8%	Ex		Rs.1,450/- per cm3	
	8703.70.18	----	Other, not more than three years old	U	TS											15%	8%	Ex		Rs.3,400/- per cm3	
	8703.70.19	----	Other, more than three years old	U	TB											15%	8%	Ex		Rs.3,400/- per cm3	
		---	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	TS											Free	8%	10.0%			
	8703.70.22	----	Go-Karts , more than three years old	U	TB											Free	8%	10.0%			
	8703.70.23	----	Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old	U	TS											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	TB											15%	8%	Ex		Rs.400,000/- per unit	
	8703.70.25	----	All terrain vehicle (ATV) , not more than three years old	U	TS											15%	8%	10.0%			
	8703.70.26	----	All terrain vehicle (ATV) , more than three years old	U	TB											15%	8%	10.0%			
	8703.70.28	----	Other , not more than three years old	U	TS											15%	8%	Ex		Rs.3,400/- per cm3	
	8703.70.29	----	Other , more than three years old	U	TB											15%	8%	Ex		Rs.3,400/- per cm3	
		---	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	TB											15%	8%	10.0%			
	8703.70.33	----	Hearses not more than three years old	U												15%	8%	Ex		Rs.2,000/- per cm3	
	8703.70.34	----	Hearses more than three years old	U	TB											15%	8%	Ex		Rs.2,000/- per cm3	
	8703.70.35	----	Motor cars including station wagons and racing cars, not more than three years old	U	TS											15%	8%	Ex		Rs.3,400/- per cm3	
	8703.70.36	----	Motor cars including station wagons and racing cars, more than three years old	U	TB											15%	8%	Ex		Rs.3,400/- per cm3	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8703.70.38	----	Other, not more than three years old	U	TS											15%	8%	Ex		Rs.3,400/- per cm3	
	8703.70.39	----	Other, more than three years old	U	TB											15%	8%	Ex		Rs.3,400/- per cm3	
		---	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	TB											15%	8%	10.0%			
	8703.70.43	----	Hearses not more than three years old	U												15%	8%	Ex		Rs.3,000/- per cm3	
	8703.70.44	----	Hearses more than three years old	U	TB											15%	8%	Ex		Rs.3,000/- per cm3	
	8703.70.48	----	Other , not more than three years old	U	TS											15%	8%	Ex		Rs.6,900/- per cm3	
	8703.70.49	----	Other , more than three years old	U	TB											15%	8%	Ex		Rs.6,900/- per cm3	
		---	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	TS											15%	8%	Ex		Rs.4,600/- per cm3	
	8703.70.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	U	TB											15%	8%	Ex		Rs.4,600/- per cm3	
	8703.70.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old	U	TS											15%	8%	Ex		Rs.5,700/- per cm3	
	8703.70.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old	U	TB											15%	8%	Ex		Rs.5,700/- per cm3	
	8703.70.58	----	Other , not more than three years old	U	TS											15%	8%	Ex		Rs.6,900/- per cm3	
	8703.70.59	----	Other , more than three years old	U	TB											15%	8%	Ex		Rs.6,900/- per cm3	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						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	TB											15%	8%	10.0%			
	8703.70.63	----	Hearses not more than three years old	U												15%	8%	Ex		Rs.4,000/- per cm³	
	8703.70.64	----	Hearses more than three years old	U	TB											15%	8%	Ex		Rs.4,000/- per cm³	
	8703.70.68	----	Other , not more than three years old	U	TS											15%	8%	Ex		2000 cm³<x≤2500cm³=Rs. 7000/- per cm³ 2500 cm³<x≤2750cm³=Rs. 8,000/- per cm³ 2750 cm³<x≤3000cm³=Rs 9,000/- per cm³	
	8703.70.69	----	Other , more than three years old	U	TB											15%	8%	Ex		2000 cm³<x≤2500cm³=Rs. 7000/- per cm³ 2500 cm³<x≤2750cm³=Rs. 8,000/- per cm³ 2750 cm³<x≤3000cm³=Rs 9,000/- per cm³	
		---	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	TS											15%	8%	Ex		2000 cm³<x≤2500cm³=Rs. 7000/- per cm³ 2500 cm³<x≤2750cm³=Rs. 8,000/- per cm³ 2750 cm³<x≤3000cm³=Rs 9,000/- per cm³	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						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	TS											15%	Ex	10.0%			
	8703.70.78	----	Other, not more than three years old	U	TS											15%	8%	Ex		2000 cm³<x≤2500cm³=Rs. 7000/- per cm³ 2500 cm³<x≤2750cm³=Rs. 8,000/- per cm³ 2750 cm³<x≤3000cm³=Rs 9,000/- per cm³	
	8703.70.79	----	Other, more than three years old	U	TB											15%	8%	Ex		2000 cm³<x≤2500cm³=Rs. 7000/- per cm³ 2500 cm³<x≤2750cm³=Rs. 8,000/- per cm³ 2750 cm³<x≤3000cm³=Rs 9,000/- per cm³	
		---	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	TB											15%	8%	10.0%			
	8703.70.83	----	Hearses not more than three years old	U												15%	8%	Ex		Rs.4,000/- per cm³	
	8703.70.84	----	Hearses more than three years old	U	TB											15%	8%	Ex		Rs.4,000/- per cm³	
	8703.70.88	----	Other , not more than three years old	U	TS											15%	8%	Ex		3000 cm³<x≤4000cm³=Rs. 10,000/- per cm³ 4000 cm³<=Rs.11,000/- per cm³	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8703.70.89	----	Other , more than three years old	U	TB											15%	8%	Ex		3000 cm3<x≤4000cm3=Rs. 10,000/- per cm3 4000 cm3<=Rs.11,000/- per cm3	
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :																		
	8703.70.91	----	Motor -homes, specially equipped for	U	TS											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	TS											15%	8%	Ex		3000 cm3<x≤4000cm3=Rs. 10,000/- per cm3 4000 cm3<=Rs.11,000/- per cm3	
	8703.70.99	----	Other, more than three years old	U	TB											15%	8%	Ex		3000 cm3<x≤4000cm3=Rs. 10,000/- per cm3 4000 cm3<=Rs.11,000/- per cm3	
	8703.80.00	-	Other vehicles, with only electric motor for propulsion :																		
		---	Electric auto-trishaws:																		
	8703.80.11	----	Not more than two years old	U	TS											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	TB											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)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8703.80.21	----	Not more than 3 years old	U	TS											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	TB											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	TS											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	TS											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	TS											15%	8%	Ex		Rs.15,000 per kW for not more than one year old Rs.25,000 per kW for otherr	
	8703.80.34	----	Capacity of motors exceeding 200kW	U	TS											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	TB											15%	8%	Ex		Rs.20,000 per kW	
	8703.80.42	----	Capacity of motors exceeding 50kW but not exceeding 100kW	U	TB											15%	8%	Ex		Rs.30,000 per kW	
	8703.80.43	----	Capacity of motors exceeding 100kW but not exceeding 200kW	U	TB											15%	8%	Ex		Rs.45,000 per kW	
	8703.80.44	----	Capacity of motors exceeding 200kW	U	TB											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)	SCL
						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	TS											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	TS											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	TS											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	TS											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	TB											15%	8%	Ex		Rs.20,000 per kW	
	8703.80.62	----	Capacity of motors exceeding 50kW but not exceeding 100kW	U	TB											15%	8%	Ex		Rs.30,000 per kW	
	8703.80.63	----	Capacity of motors exceeding 100kW but not exceeding 200kW	U	TB											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)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8703.80.64	----	Capacity of motors exceeding 200kW	U	TB											15%	8%	Ex		Rs.60,000 per kW	
		---	Other :																		
	8703.80.71	----	Not more than three years old	U	TS											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	TB											15%	8%	Ex		Rs.60,000 per kW	
	8703.90.00	-	Other :																		
		---	Not more than three years old :																		
	8703.90.11	----	With wankel rotary engine	U	TS											15%	8%	Ex		Rs.1,000,000 per unit	
	8703.90.19	----	Other	U	TS											15%	8%	Ex		Rs.1,000,000 per unit	
		---	More than three years old																		
	8703.90.21	----	With wankel rotary engine	U	TB											15%	8%	Ex		Rs.1,500,000 per unit	
	8703.90.29	----	Other	U	TB											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	TS					Free	Free		Free	Free	Free	Free	Ex	10.0%			
		-	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :																		
	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	u					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	TB				Free						Free	Free	8%	10.0%			
	8704.21.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	u											Free	Free	Ex	10.0%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						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	u	TB										Free	Free	Ex	10.0%			
		---	Auto-trishaws :																		
	8704.21.21	----	Not more than four years old	u	TS										Free	Free	8%	Ex		Rs.375/- per cm3	
	8704.21.22	----	More than four years old	u	TB										Free	Free	8%	Ex		Rs.375/- per cm3	
		---	Chassis fitted with engines and cabs																		
	8704.21.31	----	for vehicles of national subdivision 8704.21.43, not more than four years old	u	TS											15%	Ex	Ex		Rs.500,000 per unit	
	8704.21.32	----	for vehicles of national subdivision 8704.21.44, more than four years old	u	TB											15%	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	TS											15%	Ex	Ex		Rs.500,000 per unit	
	8704.21.34	----	for vehicles of national subdivision 8704.21.52, more than four years old	u	TB											15%	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	TS											15%	Ex	Ex		Rs.500,000 per unit	
	8704.21.36	----	for vehicles of national subdivision 8704.21.64, more than four years old	u	TB											15%	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	TS											15%	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	TB											15%	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)	SCL
						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	TS											15%	8%	Ex		Rs.600,000 per unit	
	8704.21.42	----	Cargo carrying capacity of less than 800kg , more than four years old	u	TB											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	TS											15%	Ex	Ex		Rs.600,000 per unit	
	8704.21.44	----	Cargo carrying capacity of 800kg or more, more than four years old	u	TB											15%	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 :																		
	8704.21.51	----	Not more than four years old	u	TS											15%	Ex	Ex		Rs.1,000,000 per unit	
	8704.21.52	----	More than four years old	u	TB											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	TS											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	TB											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)	SCL
						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	TS											15%	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	TB											15%	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	TS											15%	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	TB											15%	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	TS											15%	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	TB											15%	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	TS											15%	Ex	Ex		Rs.2,000,000 per unit	
	8704.21.72	----	More than four years old	u	TB											15%	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	TS											15%	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	TB											15%	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)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8704.21.93	----	Other vehicles not more than four years old	u	TS											15%	Ex	Ex		Rs.4,500,000 per unit	
	8704.21.99	----	Other vehicles more than four years old	u	TB											15%	Ex	Ex		Rs.6,000,000 per unit	
	8704.22.00	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :																		
		---	Tankers and bowsers 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	TB				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	TB				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	TS				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	TS				Free	Free	Free		Free	Free	Free	Free	8%	Ex		Rs.2,500,000 per unit	
	8704.22.63	----	More than ten years old	u	TB				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 bowsers 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	TB				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)	SCL
						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	TB					Free	Free		Free	Free	Free	Free	8%	Ex		Rs.125,000 per unit	
		---	Other :																		
	8704.23.71	----	Not more than five years old	u	TS					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	TS					Free	Free		Free	Free	Free	Free	8%	Ex		Rs.2,500,000 per unit	
	8704.23.73	----	More than ten years old	u	TB					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	TB				Free						Free	Free	8%	10.0%			
	8704.31.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	u	TS										Free	Free	Ex	10.0%			
	8704.31.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	u	TB										Free	Free	Ex	10.0%			
		---	Auto-trishaws :																		
	8704.31.21	----	With two-stroke petrol engine	u	TB										Free	Free	8%	Ex		Rs.500/- per cm^3	
	8704.31.22	----	Other, not more than four years old	u	TS										Free	Free	8%	Ex		Rs.500/- per cm^3	
	8704.31.23	----	Other, more than four years old	u	TB										Free	Free	8%	Ex		Rs.500/- per cm^3	
		---	Chassis fitted with engines and cabs :																		
	8704.31.31	----	for vehicles of national subdivision 8704.31.43, not more than four years old	u	TS											15%	8%	Ex		Rs.500,000 per unit	
	8704.31.32	----	for vehicles of national subdivision 8704.31.44, more than four years old	u	TB											15%	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)	SCL
						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	TS											15%	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	TB											15%	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	TS											15%	8%	Ex		Rs.500,000 per unit	
	8704.31.36	----	for vehicles of national subdivision 8704.31.64, more than four years old	u	TB											15%	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	TS											15%	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	TB											15%	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	TS											15%	8%	Ex		Rs.600,000 per unit	
	8704.31.42	----	Cargo carrying capacity of less than 800kg , more than four years old	u	TB											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	TS											15%	Ex	Ex		Rs.600,000 per unit	
	8704.31.44	----	Cargo carrying capacity of 800kg or more, more than four years old	u	TB											15%	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)	SCL
						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	TS											15%	Ex	Ex		Rs.600,000 per unit	
	8704.31.52	----	More than four years old	u	TB											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	TS											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	TB											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	TS											15%	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	TB											15%	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	TS											15%	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	TB											15%	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)	SCL
						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	TS											15%	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	TB											15%	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	TS											15%	Ex	Ex		Rs.1,750/- per cm^3	
	8704.31.72	----	More than four years old	u	TB											15%	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	TS											15%	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	TB											15%	Ex	Ex		Rs.6,000,000 per unit	
	8704.31.93	----	Other not more than four years old	u	TS											15%	Ex	Ex		Rs.1,750/- per cm^3	
	8704.31.99	----	Other more than four years old	u	TB											15%	Ex	Ex		Rs.1,750/- per cm^3	
	8704.32.00	--	g.v.w. exceeding 5 tonnes :																		
		---	Tankers and bowsers 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	TB				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	TS					Free	Free		Free	Free	Free	Free	8%	10.0%			
	8704.32.52	----	More than five years old	u	TB					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)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
		---	Other :																		
	8704.32.61	----	Not more than five years old	u	TS					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	TS					Free	Free		4%	1.5%	Free	Free	8%	Ex		Rs.2,500,000 per unit	
	8704.32.63	----	More than ten years old	u	TB					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	TS											15%	8%	Ex		Rs.7,500/= per kW	
	8704.90.20	---	Electric auto-trishaws more than five years old	u	TB											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	TS											15%	8%	Ex		Rs.7,500/= per kW	
	8704.90.32	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	u	TS											15%	8%	Ex		Rs.10,000/= per kW	
	8704.90.33	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	u	TS											15%	8%	Ex		Rs.15,000/= per kW	
	8704.90.34	----	Capacity of motors exceeding 200kW	u	TS											15%	8%	Ex		Rs.40,000/= per kW	
		---	Other electric, more than five years old																		
	8704.90.41	----	Capacity of motors not exceeding 50kW	u	TB											15%	8%	Ex		Rs.20,000/= per kW	
	8704.90.42	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	u	TB											15%	8%	Ex		Rs.30,000/= per kW	
	8704.90.43	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	u	TB											15%	8%	Ex		Rs.45,000/= per kW	
	8704.90.44	----	Capacity of motors exceeding 200kW	u	TB											15%	8%	Ex		Rs.60,000/= per kW	
	8704.90.50	---	Other, not more than five years old	u	TS											15%	Ex	Ex		Rs.1,000,000 per unit	
	8704.90.60	---	Other, more than five years old	u	TB											15%	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)	SCL
						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).**																		
	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	TB					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	TB					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	TB					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)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8705.40.20	---	More than ten years old	u	TB					Free	Free		Free		Free	Free	Ex	10.0%			
	8705.90.00	-	Other :																		
		---	Mobile workshops																		
	8705.90.11	----	Not more than seven years old	u	TS				Free	Free	Free		Free	Free	Free	Free	Ex	Ex		Rs.1,000,000 per unit	
	8705.90.12	----	More than seven years old	u	TB				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	TB					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	TB					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 **(except Aerial Platform Trucks)**	u	TS					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	TB					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 **(except Aerial Platform Trucks)**	u	TS					Free	Free		Free	Free	Free	Free	8%	10.0%			
	8705.90.94	----	g. v. w. exceeding 4 tonnes , more than seven years old	u	TS					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)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8706.00.50	---	Used chassis fitted with engines	u	TB											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	TB											15%	8%	Ex		Rs.1,000,000 per unit	
	8707.10.20	**---**	Other vehicle bodies fully equipped with fittings and accessories	u	TB											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	TB											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	TB											15%	8%	Ex		Rs.700,000 per unit	
	8707.10.50	**---**	Rough coated ,bare body frame with /without doors , bonnet and boot lid	u	TB											15%	8%	Ex		Rs.300,000 per unit	
	8707.10.60	**---**	Used bare body frame with /without doors , bonnet and boot lid	u	TB											15%	8%	Ex		Rs.1,000,000 per unit	
	8707.10.90	**---**	Other	u	TB											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	TB											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	TS										Free	Free	8%	10.0%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						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	TS										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	TB											15%	8%	Ex		Rs.1,000,000 per unit	
	8707.90.42	----	Other vehicle bodies fully equipped with fittings and accessories	u	TB											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	TB											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	TB											15%	8%	Ex		Rs.700,000 per unit	
	8707.90.48	----	**Rough** coated ,bare body frame with /without doors , bonnet and boot lid	u	TB											15%	8%	Ex		Rs.300,000 per unit	
	8707.90.49	----	**Used** bare body frame with /without doors , bonnet and boot lid	u	TB											15%	8%	Ex		Rs.1,000,000 per unit	
	8707.90.90	---	Other	u	TB											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	C					Free	Free		5%	5%		15%	8%	10.0%			
		-	Other parts and accessories of bodies (including cabs) :																		
	8708.21.00	--	Safety seat belts	kg	C					Free	Free		5%	5%		15%	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)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8708.29.10	---	"Cut-portions" of bodies and cabs	kg	TB								5% or Rs.20,000 per cut portion	5% or Rs.20,000 per cut portion		15% or Rs.60,000 per cut portion	8%	Ex	15% or Rs.60,000 per cut portion	Rs.300,000/- per cut portion	
	8708.29.90	---	Other		C					Free			5%	5%		15%	8%	10.0%	15%		
	8708.30.00	-	Brakes and servo-brakes; parts thereof	kg	C					Free	Free		5%	5%		15%	8%	10.0%	15%		
	8708.40.00	-	Gear boxes and parts thereof		C					Free	Free		5%	5%		15%	8%	10.0%	15%		
	8708.50.00	-	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	kg	C					Free	Free		5%	5%		15%	8%	10.0%	15%		
	8708.70.00	-	Road wheels and parts and accessories thereof :																		
	8708.70.10	---	Rims fitted with tyres, showing signs of wear	kg	TB								5%	5%		15%	8%	10.0%	15%		
	8708.70.20	---	Other, rims fitted with tyres	kg	C								5%	5%		15%	8%	10.0%	15%		
	8708.70.90	---	Other	kg	C								5%	5%		15%	8%	10.0%	15%		
	8708.80.00	-	Suspension systems and parts thereof (including shock-absorbers)	kg	C					Free	Free		5%	5%		15%	8%	10.0%	15%		
		-	Other parts and accessories :																		
	8708.91.00	--	Radiators and parts thereof :																		
	8708.91.10	---	Radiators	kg	C								5% or Rs.385/- per unit	5% or Rs.385/- per unit		15% or Rs. 1100/- per unit	8%	10.0%	40% or Rs.2400 per unit		
	8708.91.20	---	Radiator cores	kg	C								5%	5%		15% or Rs. 875/- per unit	8%	10.0%	40% or Rs.1920 per unit		
	8708.91.90	---	Other	kg	C								5%	5%		15%	8%	10.0%	40%		
	8708.92.00	--	Silencers (mufflers) and exhaust pipes; parts thereof	kg	C								5%	5%		15%	8%	10.0%	15%		
	8708.93.00	--	Clutches and parts thereof	kg	C					Free	Free		5%	5%		15%	8%	10.0%	15%		
	8708.94.00	--	Steering wheels, steering columns and steering boxes; parts thereof	kg	C					Free	Free		5%	5%		15%	8%	10.0%	15%		
	8708.95.00	--	Safety airbags with inflater system; parts thereof	kg	C											15%	8%	10.0%	15%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						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	C										Free	Free	8%	10.0%			
	8708.99.20	---	Other new chassis not fitted with engines, but with or without fittings	kg	C											15%	8%	10.0%	30%		
	8708.99.30	---	Other used chassis not fitted with engines, but with or without fittings	kg	TB											15%	8%	10.0%	30%		
	8708.99.40	---	"Cut-portions" of motor vehicles	kg	TB	13.5% or Rs.55,000 per cut portion							25.2% or Rs.185,000 per cut portion			15% or Rs.110,000 per cut portion	8%	Ex	15% or Rs.110,000 per cut portion	Rs.300,000/- per cut portion	
	8708.99.90	---	Other	kg	C											15%	8%	10.0%	15%		
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)	SCL
						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	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.575/- per cm3	
	8711.10.20	---	More than three years old	u	TB					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	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.1,150/- per cm3	
	8711.20.20	---	Exceeding 50 cc but not exceeding 200 cc, more than three years old	u	TB					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	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.1,725/- per cm3	
	8711.20.40	---	Other, more than three years old	u	TB					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	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.1,725/- per cm3	
	8711.30.20	---	Exceeding 250 cc but not exceeding 350 cc, more than three years old	u	TB					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)	SCL
						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	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.2,300/- per cm3	
	8711.30.40	---	Exceeding 350 cc but not exceeding 450 cc , more than three years old	u	TB					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	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.2,300/- per cm3	
	8711.30.60	---	Other, more than three years old	u	TB					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	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.2,875/- per cm3	
	8711.40.20	---	More than three years old	u	TB					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 exceedig 1000 cc, not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.2,875/- per cm3	
	8711.50.20	---	Exceeding 800 cc but not exceedig 1000 cc , more than three years old	u	TB					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	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.3,450/- per cm3	
	8711.50.40	---	Other, more than three years old	u	TB					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 (except motor cycles which are used for disable mobility)	u	TS					Free	Free		Free	Free	Free	Free	8%	Ex		Rs.7,500 per kW	
	8711.60.20	---	More than three years old	u	TB					Free	Free		Free	Free	Free	Free	8%	Ex		Rs.15,000 per kW	
	8711.90.00	-	Other	u	TS					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	TS											15%	8%	10.0%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8712.00.20	---	Used bicycle	u	TS											15% or Rs.2000/ = per unit	8%	10.0%	15% or Rs.2000/= per unit		
	8712.00.90	---	Other (Sports and Racing Bicycles only)	u	C											15% or Rs.2000 per unit	8%	10.0%	15% or Rs.2000/= per unit		
			Other		TS																
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 frount folk	kg	TB					Free	Free		4%	1.5%	Free	Free	8%	10.0%			
	8714.10.90	---	Other	kg	C					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	C						Free					15%	8%	10.0%			
	8714.91.20	---	Front forks	kg	C						Free					15%	8%	10.0%			
	8714.91.90	---	Other	kg	C						Free				Free	15%	8%	10.0%			
	8714.92.00	--	Wheel rims and spokes :																		
	8714.92.10	---	Wheel rims	kg	C	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)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8714.92.90	---	Other	kg	C	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	C					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	C					Free	Free		4%	1.5%	Free	Free	8%	10.0%			
	8714.95.00	--	Saddles	u	C						Free					15%	8%	10.0%			
	8714.96.00	--	Pedals and crank-gear, and parts thereof	kg	C					Free	Free		4%	1.5%	Free	Free	8%	10.0%			
	8714.99.00	--	Other :																		
	8714.99.10	---	Mudguards	kg	C						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 or wheels, fitted with new tyres, with or without tubes	kg	C						Free		13.5%			15%	8%	10.0%	25%		
	8714.99.92	----	Bicycle rims or wheels, fitted with tyres showing signs of wear, with or without tubes	kg	C						Free		13.5%			15%	8%	10.0%	25%		
	8714.99.99	----	Other	kg	C						Free		13.5%			15%	8%	10.0%	15%		
87.15	8715.00.00		**Baby carriages and parts thereof.**	kg												15%	8%	10.0%	15%		
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	TB											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	TB											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	TB											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)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	8716.39.10	---	Not more than three years old	u												15%	8%	10.0%	15%		
	8716.39.20	---	More than three years old	u	TB											15%	8%	10.0%	15%		
	8716.40.00	-	Other trailers and semi-trailers :																		
	8716.40.10	---	Not more than five years old	u												15%	8%	10.0%	10%		
	8716.40.20	---	More than five years old	u	TB											15%	8%	10.0%	10%		
	8716.80.00	-	Other vehicles :																		
	8716.80.20	---	Wheelbarrows	u												15%	8%	10.0%	15%		
	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	TB											15%	8%	10.0%			
	8716.90.00	-	Parts:																		
	8716.90.10	---	For wheelbarrows	kg						Free	Free		5%	5%		15%	8%	10.0%	15%		
	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