

EXCISE (SPECIAL PROVISIONS) ACT, No. 13 OF 1989 (Order under Section 3) 21.11.2015

HS Hdg(I)	H. S. Code (II)	Description	Excise Duty Rate (IV)	Unit
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored; ice and snow.		
	22011000	Mineral waters and aerated waters :		
	22011090	Other	Rs.12/- per l	l
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.		
	22021000	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored	Rs.12/- per l	l
	22029000	Other		
	22029030	Beverages put up for retail sales as "Energy Drinks"	Rs.12/- per l	l
	22029090	Other	Rs.12/- per l	l
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		
	24021000	Cigars, cheroots and cigarillos, containing tobacco	Rs.7,000/- per kg net weight	kg net weight
	24022000	Cigarettes containing tobacco :		
	24022020	Cigarettes, each not exceeding 60 mm in length	Rs.6,975/- per 1000 cigarettes	1000 cigarettes
	24022030	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	Rs.12,675/- per 1000 cigarettes	1000 cigarettes
	24022040	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	Rs.14,660/- per 1000 cigarettes	1000 cigarettes
	24022050	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	Rs. 23,750/- per 1000 cigarettes	1000 cigarettes
	24022060	Cigarettes, each exceeding 84 mm in length	Rs. 27,240/- per 1000 cigarettes	1000 cigarettes
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.		
		Smoking tobacco, whether or not containing tobacco substitutes in any proportion :		
	24031900	Other		
	24031910	Pipe tobacco	Rs.600/- per kg	kg
		Other :		
	24039100	"Homogenized" or 'reconstituted" tobacco :		
	24039110	Pipe tobacco	Rs.600/- per kg	kg
	24039900	Other :		
	24039910	Pipe tobacco	Rs.600/- per kg	kg
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.		
		Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :		
	27101200	Light oils and preparations :		
	27101220	Petrol	Rs.27/- per l	l
	27101900	Other :		
	27101940	Gas oil / Diesel	Rs.3/- per l	l
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.		
	84181000	Combined refrigerator-freezers, fitted with separate external doors :		
	84181010	Used/ reconditioned	17%	
	84181090	Other	17%	
		Refrigerators, household type :		
	84182100	Compression-type :		
	84182190	Other	17%	
	84182130	Double Door type	17%	
	84182900	Other :		
	84182910	Used/ reconditioned absorption-type, electrical	17%	
	84182920	Other absorption-type, electrical	17%	
	84182930	Other used/ reconditioned	17%	
	84182990	Other	17%	
	84183000	Freezers of the chest type, not exceeding 800 l capacity :		
	84183010	Not exceeding 566 l used/ reconditioned	20%	
	84183020	Other, not exceeding 566 l	20%	
	84184000	Freezers of the upright type, not exceeding 900 l capacity :		
	84184010	Not exceeding 566 l used/reconditioned	17%	
	84184020	Other, not exceeding 566 l	17%	
		Parts :		
	84189100	Furniture designed to receive refrigerating or freezing equipment :		
	84189110	Cabinets for refrigerators	20%	
	84189120	Other cabinets	20%	

84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labeling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages .		
		Dish washing machines :		
	84221100	Of the household type	30%	
84.50		Household or laundry-type washing machines, including machines which both wash and dry.		
		Machines, each of a dry linen capacity not exceeding 10 kg :		
	84501100	Fully-automatic machines :		
	84501110	Unassembled in completely knocked-down form	25%	
	84501120	Used/reconditioned	25%	
		Other, top loading :		
	84501131	Of a dry linen capacity less than 4 kg	25%	
	84501132	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	25%	
	84501133	Of a dry linen capacity exceeding 5.5 kgs and not exceeding 7.5 kg	25%	
	84501134	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%	
	84501139	Other	25%	
		Other, front loading:		
	84501141	Of a dry linen capacity less than 4 kg	25%	
	84501142	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	25%	
	84501143	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	25%	
	84501144	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%	
	84501149	Other	25%	
	84501200	Other machines, with built-in centrifugal drier :		
	84501210	Unassembled in completely knocked-down form	25%	
	84501220	Used/reconditioned	25%	
		Other:		
	84501231	Of a dry linen capacity less than 4 kg	25%	
	84501232	Of a dry linen capacity of 4 kg and not exceeding 5.5 kg	25%	
	84501233	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	25%	
	84501234	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%	
	84501239	Other	25%	
	84501900	Other:		
	84501910	Unassembled in completely knocked-down form	25%	
	84501920	Used / reconditioned	25%	
		Other:		
	84501931	Of a dry linen capacity less than 4 kg	25%	
	84501932	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	25%	
	84501933	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	25%	
	84501934	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%	
	84501939	Other	25%	
87.02		Motor vehicles for the transport of ten or more persons, including the driver.		
	87021000	With compression-ignition internal combustion piston engine (diesel or semi-diesel) :		
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:		
	87021012	Modified Vehicles of heading 87.03, not more than two years old	300%	
	87021013	Modified Vehicles of heading 87.03, more than two years old	300%	
	87021019	Other	200%	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:		
	87021021	Modified Vehicles of heading 87.03	300%	
	87021029	Other	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 :		
	87021032	Modified Vehicles of heading 87.03, not more than two years old	300%	
	87021033	Modified Vehicles of heading 87.03, more than two years old	300%	
	87021039	Other	85%	
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:		
	87021041	Modified Vehicles of heading 87.03	300%	
	87021049	Other	85%	
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including a driver, not more than ten years old		
	87021052	Hybrid electric vehicles, more than five years old	Rs. 1,500,000/- per unit	unit
	87021053	Modified Vehicles of heading 87.03, not more than two years old	300%	
	87021054	Modified Vehicles of heading 87.03, more than two years old	300%	
	87021059	Other	Rs. 1,500,000/- per unit	unit
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including a driver, more than ten years old :		
	87021061	Modified Vehicles of heading 87.03	300%	
	87021069	Other	Rs. 2,500,000/- per unit	unit
		Other, not more than ten years old		
	87021072	Hybrid electric vehicles, more than five years old	Rs. 1,500,000/- per unit	unit
	87021073	Modified Vehicles of heading 87.03, not more than two years old	300%	
	87021074	Modified Vehicles of heading 87.03, more than two years old	300%	
	87021079	Other	Rs. 1,500,000/- per unit	unit
		Other, more than ten years old		
	87021081	Modified Vehicles of heading 87.03	300%	
	87021089	Other	Rs. 2,500,000/- per unit	unit
	87029000	Other		
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :		
	87029012	Modified Vehicles of heading 87.03, not more than two years old	240%	
	87029013	Modified Vehicles of heading 87.03, more than two years old	240%	

	87029019	Other	150%	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :		
	87029021	Modified Vehicles of heading 87.03	240%	
	87029029	Other	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 :		
	87029032	Modified Vehicles of heading 87.03, not more than two years old	240%	
	87029033	Modified Vehicles of heading 87.03, more than two years old	240%	
	87029039	Other	85%	
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :		
	87029041	Modified Vehicles of heading 87.03	240%	
	87029049	Other	85%	
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including a driver, not more than ten years old :		
	87029052	Hybrid electric vehicles, more than five years old	Rs. 1,500,000/- per unit	unit
	87029053	Modified Vehicles of heading 87.03, not more than two years old	240%	
	87029054	Modified Vehicles of heading 87.03, more than two years old	240%	
	87029059	Other	Rs. 1,500,000/- per unit	unit
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including a driver, more than ten years old :		
	87029061	Modified Vehicles of heading 87.03	240%	
	87029069	Other	Rs. 2,500,000/- per unit	unit
		Other, not more than ten years old		
	87029072	Hybrid electric vehicles, more than five years old	Rs. 1,500,000/- per unit	unit
	87029073	Modified Vehicles of heading 87.03, not more than two years old	240%	
	87029074	Modified Vehicles of heading 87.03, more than two years old	240%	
	87029079	Other	Rs. 1,500,000/- per unit	unit
		Other, more than ten years old		
	87029081	Modified Vehicles of heading 87.03	240%	
	87029089	Other	Rs. 2,500,000/- per unit	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.		
	87031000	Vehicles specially designed for travelling on snow: golf cars and similar vehicles:		
	87031010	Not more than three years old	100%	
	87031020	More than three years old	100%	
		Other vehicles, with spark-ignition internal combustion reciprocating piston engine :		
	87032100	Of cylinder capacity not exceeding 1,000 cc :		
	87032130	Hearses not more than three years old	150%	
	87032140	Hearses more than three years old	150%	
		Auto-trishaws:		
	87032151	With two-stroke petrol engine	105% or Rs. 1,500 per cubic centimeter (cm ³) of the engine	
	87032152	Other, driven by liquefied petroleum (L.P.) gas not more than two years old	105% or Rs. 1,500 per cubic centimeter (cm ³) of the engine	
	87032153	Other, driven by liquefied petroleum (L.P.) gas more than two years old	105% or Rs. 1,500 per cubic centimeter (cm ³) of the engine	
	87032154	Other, not more than two years old	105% or Rs. 1,500 per cubic centimeter (cm ³) of the engine	
	87032155	Other, more than two years old	105% or Rs. 1,500 per cubic centimeter (cm ³) of the engine	
		Motor cars including station wagons and racing cars, not more than three years old :		
	87032161	Hybrid electric vehicles	70% or Rs. 1,000 per cubic centimeter (cm ³) of the engine	
	87032163	Other, of cylinder capacity not exceeding 300 cc	Rs. 400,000 per unit	unit
	87032169	Other	150% or Rs. 1,250 per cubic centimeter (cm ³) of the engine	
	87032170	Motor cars including station wagons and racing cars, more than three years old :		
	87032171	Hybrid electric vehicles	70% or Rs. 1,000 per cubic centimeter (cm ³) of the engine	
	87032172	Other, of cylinder capacity not exceeding 300 cc	Rs. 400,000 per unit	unit
	87032179	Other:	150% or Rs. 1,250 per cubic centimeter (cm ³) of the engine	
		Other:		
	87032191	Hybrid electric vehicles, not more than three years old	70% or Rs. 1,000 per cubic centimeter (cm ³) of the engine	
	87032192	Other, not more than three years old	150% or Rs. 1,250 per cubic centimeter (cm ³) of the engine	
	87032193	More than three years old	150% or Rs. 1,250 per cubic centimeter (cm ³) of the engine	
	87032200	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
	87032230	Hearses not more than three years old	160%	

87032240	Hearses more than three years old	160%	
	Motor cars including station wagons and racing cars, not more than three years old :		
87032251	Hybrid electric vehicles	90% or Rs. 1,750 per cubic centimeter (cm ³) of the engine	
87032259	Other	160% or Rs. 2,000 per cubic centimeter (cm ³) of the engine	
	Motor cars including station wagons and racing cars, more than three years old :		
87032261	Hybrid electric vehicles	90% or Rs. 1,750 per cubic centimeter (cm ³) of the engine	
87032269	Other:	160% or Rs. 2,000 per cubic centimeter (cm ³) of the engine	
	Other, not more than three years old		
87032271	Hybrid electric vehicles	90% or Rs. 1,750 per cubic centimeter (cm ³) of the engine	
87032279	Other	160% or Rs. 2,000 per cubic centimeter of the engine (cm ³)	
	Other, more than three years old		
87032281	Hybrid electric vehicles	90% or Rs. 1,750 per cubic centimeter (cm ³) of the engine	
87032289	Other	160% or Rs. 2,000 per cubic centimeter (cm ³) of the engine	
87032300	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :		
87032330	Hearses not more than three years old	160%	
87032340	Hearses more than three years old	160%	
	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old:		
87032351	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	90% or Rs. 1,750 per cubic centimeter (cm ³) of the engine	
87032352	Other, of a cylinder capacity not exceeding 1,600 cc	160% or Rs. 2,000 per cubic centimeter (cm ³) of the engine	
87032353	Other, Hybrid electric vehicles	90% or Rs. 1,750 per cubic centimeter (cm ³) of the engine	
87032359	Other	160% or Rs. 2,000 per cubic centimeter (cm ³) of the engine	
	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :		
87032361	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	90% or Rs. 1,750 per cubic centimeter (cm ³) of the engine	
87032362	Other, of a cylinder capacity not exceeding 1,600 cc	160% or Rs. 2,000 per cubic centimeter (cm ³) of the engine	
87032363	Other, Hybrid electric vehicles	90% or Rs. 1,750 per cubic centimeter (cm ³) of the engine	
87032369	Other	160% or Rs. 2,000 per cubic centimeter (cm ³) of the engine	
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old :		
87032371	Hybrid electric vehicles	150% or Rs. 2,500 per cubic centimeter (cm ³) of the engine	
87032379	Other	220% or Rs. 3,000 per cubic centimeter (cm ³) of the engine	
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old :		
87032381	Hybrid electric vehicles	150% or Rs. 2,500 per cubic centimeter (cm ³) of the engine	
87032389	Other	220% or Rs. 3,000 per cubic centimeter (cm ³) of the engine	
	Other :		
87032391	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than three years old	90% or Rs. 1,750 per cubic centimeter (cm ³) of the engine	
87032392	Other, of a cylinder capacity not exceeding 2,000 cc, not more than three years old	160% or Rs. 2,000 per cubic centimeter (cm ³) of the engine	
87032393	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than three years old	90% or Rs. 1,750 per cubic centimeter (cm ³) of the engine	

87032394	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	160% or Rs. 2,000 per cubic centimeter (cm ³) of the engine	
87032395	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than three years old	150% or Rs. 2,500 per cubic centimeter (cm ³) of the engine	
87032396	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	220% or Rs. 3,000 per cubic centimeter (cm ³) of the engine	
87032397	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than three years old	150% or Rs. 2,500 per cubic centimeter (cm ³) of the engine	
87032398	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	220% or Rs. 3,000 per cubic centimeter (cm ³) of the engine	
87032400	Of a cylinder capacity exceeding 3,000 cc :		
87032430	Hearses not more than three years old	250%	
87032440	Hearses more than three years old	250%	
	Motor cars including station wagons and racing cars not more than three years old :		
87032451	Hybrid electric vehicles	200% or Rs. 3,000 per cubic centimeter (cm ³) of the engine	
87032459	Other	250% or Rs. 3,500 per cubic centimeter (cm ³) of the engine	
	Motor cars including station wagons and racing cars, more than three years old :		
87032461	Hybrid electric vehicles	200% or Rs. 3,000 per cubic centimeter (cm ³) of the engine	
87032469	Other	250% or Rs. 3,500 per cubic centimeter (cm ³) of the engine	
	Other, not more than three years old		
87032471	Hybrid electric vehicles	200% or Rs. 3,000 per cubic centimeter (cm ³) of the engine	
87032479	Other	250% or Rs. 3,500 per cubic centimeter (cm ³) of the engine	
	Other, more than three years old		
87032481	Hybrid electric vehicles	200% or Rs. 3,000 per cubic centimeter (cm ³) of the engine	
87032489	Other	250% or Rs. 3,500 per cubic centimeter (cm ³) of the engine	
	Other, vehicles with compression – ignition internal combustion piston engine (diesel or semi diesel):		
87033100	Of a cylinder capacity not exceeding 1,500 cc :		
87033130	Hearses not more than three years old	200%	
87033140	Hearses more than three years old	200%	
87033150	Auto-trishaws not more than two years old	105% or Rs. 1,500 per cubic centimeter (cm ³) of the engine	
87033160	Auto-trishaws more than two years old	105% or Rs. 1,500 per cubic centimeter (cm ³) of the engine	
	Motor cars including station wagons and racing cars, not more than three years old :		
87033171	Hybrid electric vehicles	90% or Rs. 1,750 per cubic centimeter (cm ³) of the engine	
87033179	Other	200% or Rs. 3,000 per cubic centimeter (cm ³) of the engine	
	Motor cars including station wagons and racing cars, more than three years old :		
87033181	Hybrid electric vehicles	90% or Rs. 1,750 per cubic centimeter (cm ³) of the engine	
87033189	Other	200% or Rs. 3,000 per cubic centimeter (cm ³) of the engine	
	Other:		
87033191	Hybrid electric vehicles, not more than three years old	90% or Rs. 1,750 per cubic centimeter (cm ³) of the engine	
87033192	Other, not more than three years old	200% or Rs. 3,000 per cubic centimeter (cm ³) of the engine	
87033193	Hybrid electric vehicles, more than three years old	90% or Rs. 1,750 per cubic centimeter (cm ³) of the engine	
87033194	Other, more than three years old	200% or Rs. 3,000 per cubic centimeter (cm ³) of the engine	
87033200	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :		
87033230	Hearses not more than three years old	225%	
87033240	Hearses more than three years old	225%	

		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :		
87033251		Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	90% or Rs. 1,750 per cubic centimeter (cm ³) of the engine	
87033252		Other of a cylinder capacity not exceeding 1,600 cc	200% or Rs. 3,000 per cubic centimeter (cm ³) of the engine	
87033253		Other hybrid electric vehicles	90% or Rs. 1,750 per cubic centimeter (cm ³) of the engine	
87033259		Other	225% or Rs. 3,200 per cubic centimeter (cm ³) of the engine	
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :		
87033261		Hybrid electric vehicles	90% or Rs. 1,750 per cubic centimeter (cm ³) of the engine	
87033269		Other :	225% or Rs. 3,200 per cubic centimeter (cm ³) of the engine	
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old:		
87033271		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.	250% or Rs. 3,600 per cubic centimeter (cm ³) of the engine	
87033272		Hybrid electric vehicles	150% or Rs. 2,500 per cubic centimeter (cm ³) of the engine	
87033279		Other	250% or Rs. 3,600 per cubic centimeter (cm ³) of the engine	
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old :		
87033281		Hybrid electric vehicles	150% or Rs. 2,500 per cubic centimeter (cm ³) of the engine	
87033289		Other	250% or Rs. 3,600 per cubic centimeter (cm ³) of the engine	
87033291		Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than three years old	90% or Rs. 1,750 per cubic centimeter (cm ³) of the engine	
87033292		Other, of a cylinder capacity not exceeding 2,000 cc, not more than three years old	225% or Rs. 3,200 per cubic centimeter (cm ³) of the engine	
87033294		Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than three years old	150% or Rs. 2,500 per cubic centimeter (cm ³) of the engine	
87033295		Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	250% or Rs. 3,600 per cubic centimeter (cm ³) of the engine	
87033296		Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than three years old	90% or Rs. 1,750 per cubic centimeter (cm ³) of the engine	
87033297		Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	225% or Rs. 3,200 per cubic centimeter (cm ³) of the engine	
87033298		Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than three years old	150% or Rs. 2,500 per cubic centimeter (cm ³) of the engine	
87033299		Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	250% or Rs. 3,600 per cubic centimeter (cm ³) of the engine	
87033300		Of a cylinder capacity exceeding 2,500 cc :		
87033330		Hearses not more than three years old	290%	
87033340		Hearses more than three years old	290%	
		Motor cars including station wagons and racing cars, not more than three years old :		
87033351		Hybrid electric vehicles	200% or Rs. 3,000 per cubic centimeter (cm ³) of the engine	
87033359		Other	290% or Rs. 4,500 per cubic centimeter (cm ³) of the engine	
		Motor cars including station wagons and racing cars, more than three years old :		
87033361		Hybrid electric vehicles	200% or Rs. 3,000 per cubic centimeter (cm ³) of the engine	
87033369		Other	290% or Rs. 4,500 per cubic centimeter (cm ³) of the engine	
		Other, not more than three years old		
87033372		Hybrid electric vehicles	200% or Rs. 3,000 per cubic centimeter (cm ³) of the engine	

	87033379	Other	290% or Rs. 4,500 per cubic centimeter (cm ³) of the engine	
		Other, more than three years old		
	87033381	Hybrid electric vehicles	200% or Rs. 3,000 per cubic centimeter (cm ³) of the engine	
	87033389	Other	290% or Rs. 4,500 per cubic centimeter (cm ³) of the engine	
	87039000	Other :		
	87039010	Electric auto trishaws		
	87039011	Electric auto-trishaws not more than two years old	50%	
	87039012	Electric auto-trishaws more than two years old	50%	
	87039020	Electric vehicles, not more than three years old		
	87039021	Driven by electric motors powered by on board accumulators/ batteries charged solely by on board generated by on board solar electricity panels	2.5%	
	87039022	Driven by electric motors powered by on board accumulators/ batteries charged by external electric source(e.g. National grid)	50%	
	87039023	Driven by electric motors powered by on board accumulators/ batteries charged by external electric source(e.g. National grid) and also supported by on board electric generator(through internal combustion engine)	50%	
	87039029	Other		
	87039030	Electric vehicles, more than three years old		
	87039031	Driven by electric motors powered by on board accumulators/ batteries charged solely by on board generated by on board solar electricity panels	2.5%	
	87039032	Driven by electric motors powered by on board accumulators/ batteries charged by external electric source(e.g. National grid)	50%	
	87039033	Driven by electric motors powered by on board accumulators/ batteries charged by external electric source(e.g. National grid) and also supported by on board electric generator(through internal combustion engine)	50%	
	87039039	Other	50%	
	87039090	Other		
	87039091	Other, not more than three years old	2.5%	
	87039092	Other, more than three years old	2.5%	
	87039060	Other, more than three years old	160% or Rs. 2,000 per cubic centimeter (cm ³) of the engine	
	87.04	Motor vehicles for the transport of goods.		
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :		
	87042100	g.v.w. not exceeding 5 tonnes :		
		Chassis fitted with engines and cabs		
	87042132	For vehicles of national subdivision 8704.21.44, more than four years old	Rs.200,000/- per unit	unit
	87042134	For vehicles of national subdivision 8704.21.52, more than four years old	Rs.200,000/- per unit	unit
	87042136	For vehicles of national subdivision 8704.21.64, more than four years old	Rs.200,000/- per unit	unit
	87042137	For vehicles of national subdivision 8704.21.67, not more than four years old	100%	
	87042138	For vehicles of national subdivision 8704.21.68, more than four years old	100% or Rs.200,000/- 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		
	87042141	Cargo carrying capacity of less than 800Kg, not more than four years old	45%	
	87042142	Cargo carrying capacity of less than 800Kg, more than four years old	45%	
	87042143	Cargo carrying capacity of 800 kg or more, not more than four years old	45%	
	87042144	Cargo carrying capacity of 800 kg or more, more than four years old	45%	
		Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more		
	87042151	Not more than four years old	50%	
	87042152	More than four years old	50% or Rs. 200,000/- 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 :		
	87042161	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, not more than four years old	45%	
	87042162	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more than four years old	45%	
	87042163	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, not more than four years old	45%	
	87042164	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, more than four years old	45%	
	87042165	Other vehicles, cargo carrying capacity of less than 800 kg, not more than four years old	85%	
	87042166	Other vehicles, cargo carrying capacity of less than 800 kg , more than four years old	85%	
	87042167	Other vehicles, cargo carrying capacity of 800 kg or more, not more than four years old	85%	
	87042168	Other vehicles, cargo carrying capacity of 800 kg or more, more than four years old	85%	
		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 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 :		
	87042171	Not more than four years old	125%	
	87042172	More than four years old	125% or Rs. 400,000/-per unit	

	Other :		
87042191	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	125%	
87042192	Other vehicles with separate bodies for cabin and cargo area, more than four years old	125%	
87042193	Other vehicles not more than four years old	150%	
87042199	Other vehicles more than four years old	150%	
87042200	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :		
	Special purpose tankers/bowsers and trucks:		
87042212	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks, more than five years old	Rs.125,000/-per unit	unit
87042214	Garbage trucks equipped with waste compacting Mechanism, more than five years old	Rs.125,000/-per unit	unit
87042220	Other, not more than five years old	50%	
87042230	Other, more than five years old	50%	
87042300	g.v.w. exceeding 20 tonnes :		
87042320	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks more	Rs.125,000/-per unit	unit
87042330	Other, not more than five years old	40%	
87042340	Other, more than five years old	55%	
	Other, with spark-ignition internal combustion piston engine :		
87043100	g.v.w. not exceeding 5 tonnes :		
	Chassis fitted with engines and cabs		
87043132	For vehicles of national subdivision 8704.31.44, more than four years old	Rs.200,000/-per unit	unit
87043134	For vehicles of national subdivision 8704.31.52, more than four years old	Rs.200,000/-per unit	unit
87043136	For vehicles of national subdivision 8704.31.64, more than four years old	Rs.200,000/-per unit	unit
87043137	For vehicles of national subdivision 8704.31.67, not more than four years old	100%	
87043138	For vehicles of national subdivision 8704.31.68, more than four years old	100% or Rs.200,000/-per unit	
	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :		
87043141	Cargo carrying capacity of less than 800 kg, not more than four years old	45%	
87043142	Cargo carrying capacity of less than 800 kg, more than four years old	45%	
87043143	Cargo carrying capacity of 800 kg or more, not more than four years old	45%	
87043144	Cargo carrying capacity of 800 kg or more, more than four years old	45%	
	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 2,000 kg or more:		
87043151	Not more than four years old	50%	
87043152	More than four years old	50% or Rs.200,000/-per unit	
	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 2,000 kg :		
87043161	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, not more than four years old	45%	
87043162	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800 kg, more than four years old	45%	
87043163	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, not more than four years old	45%	
87043164	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800 kg or more, more than four years old	45%	
87043165	Other vehicles, cargo carrying capacity of less than 800 kg, not more than four years old	85%	
87043166	Other vehicles, cargo carrying capacity of less than 800 kg , more than four years old	85%	
87043167	Other vehicles, cargo carrying capacity of 800 kg or more, not more than four years old	85%	
87043168	Other vehicles, cargo carrying capacity of 800 kg or more, more than four years old	85%	
	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 :		
87043171	Not more than four years old	125%	
87043172	More than four years old	125% or Rs. 400,000/- per unit	
	Other :		
87043191	Vehicles with separate bodies for cabin and cargo area, not more than four years old	125%	
87043192	Vehicles with separate bodies for cabin and cargo area, more than four years old	125%	
87043193	Other not more than four years old	150%	
87043199	Other more than four years old	150%	
87043200	g.v.w. exceeding 5 tonnes :		
87043212	Tankers and bowsers with stainless steel tanks for transport of milk, more than five years old	Rs.115,000/-per unit	unit
87043214	Garbage trucks equipped with waste compacting mechanism, more than five years old	Rs.115,000/-per unit	unit
87043220	Other, not more than five years old	60%	
87043230	Other, more than five years old	60%	
87049000	Other :		
87049030	Other electric, not more than five years old	50%	
87049040	Other electric, more than five years old	50% or Rs.450,000/-per unit	unit
87049050	Other, not more than five years old	95%	
87049060	Other, more than five years old	95% or Rs.200,000/-per unit	unit

87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)		
		Mobile workshops :		
	87059011	Not more than seven years old	85%	
	87059012	More than seven years old	85%	
		Other:		
	87059091	Not more than seven years old	150%	
	87059092	More than seven years old	150%	
87.06	87060000	Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05 :		
	87060050	Used chassis fitted with engines	Rs.480,000/- per unit	unit
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05 :		
	87071000	For the vehicles of heading 87.03	Rs.625,000/- per unit	unit
	87079000	Other :		
	87079010	Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments	Rs.625,000/- per unit	unit
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05 :		
		Other parts and accessories of bodies (including cabs) :		
	87082900	Other :		
	87082910	"Cut-portions" of bodies and cabs	Rs.225,000/= per cut portion	cut portion
		Other parts and accessories :		
	87089900	Other :		
	87089940	"Cut-portions" of motor vehicles	Rs.225,000/= per cut portion	cut portion
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars ; side-cars		
	87111000	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc ;		
	87111010	Not more than three years old	90%	
	87111020	More than three years old	90%	
	87112000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :		
	87112010	Exceeding 50 cc but not exceeding 200 cc, not more than three years old	90%	
	87112020	Exceeding 50 cc but not exceeding 200 cc, more than three years old	90%	
	87112030	Other, not more than three years old	90%	
	87112040	Other, more than three years old	90%	
	87113000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc ;		
	87113010	Exceeding 250 cc but not exceeding 350 cc, not more than three years old	90%	
	87113020	Exceeding 250 cc but not exceeding 350 cc, more than three years old	90%	
	87113030	Exceeding 350 cc but not exceeding 450 cc, not more than three years old	90%	
	87113040	Exceeding 350 cc but not exceeding 450 cc, more than three years old	90%	
	87113050	Other, not more than three years old	150%	
	87113060	Other, more than three years old	150%	
	87114000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :		
	87114010	Not more than three years old	150%	
	87114020	More than three years old	150%	
	87115000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc :		
	87115010	Exceeding 800 cc but not exceeding 1,000 cc, not more than three years old	150%	
	87115020	Exceeding 800 cc but not exceeding 1,000 cc, more than three years old	150%	
	87115030	Other, not more than three years old	150%	
	87115040	Other, more than three years old	150%	