

Chapter 87

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

Notes.

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.
Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
- 3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
- 4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
87.01		Tractors (other than tractors of heading 87.09) (+).																	
	8701.10	- Pedestrian controlled tractors :																	
	8701.10.10	--- More than ten years old	L	u					Free	Free		Free	Free	Free	12%	5%	2%		
	8701.10.90	--- Other		u					Free	Free		Free	Free	Free	12%	5%	2%		
	8701.20	- Road tractors for semi-trailers :																	
	8701.20.10	--- Not more than five years old		u					Free	Free		4%	1.5%	7.5%	12%	5%	2%		
	8701.20.20	--- More than five years old	L	u					Free	Free		4%	1.5%	7.5%	12%	5%	2%		
	8701.30	- Track-laying tractors :																	
	8701.30.10	--- Not more than five years old		u					Free	Free		4%	1.5%	7.5%	12%	5%	2%		
	8701.30.20	--- More than five years old	L	u					Free	Free		4%	1.5%	7.5%	12%	5%	2%		
	8701.90	- Other :																	
	8701.90.10	--- Agricultural tractors, not more than ten years old		u					Free	Free		Free	Free	Free	12%	5%	2%		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8701.90.20	--- Agricultural tractors, more than ten years old	L	u					Free	Free		Free	Free	Free	12%	5%	2%			
	8701.90.30	--- Other, not more than ten years old		u					Free	Free		4%	1.5%	7.5%	12%	5%	2%			
	8701.90.40	--- Other, more than ten years old	L	u					Free	Free		4%	1.5%	7.5%	12%	5%	2%			
87.02		Motor vehicles for the transport of ten or more persons, including the driver.																		
	8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel) :																		
		--- Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:																		
	8702.10.11	---- Hybrid electric vehicles		u										15%	12%	5%	2%			
	8702.10.12	---- Modified Vehicles of heading 87.03, not more than two years old		u										25%	12%	5%	2%		183%	
	8702.10.13	---- Modified Vehicles of heading 87.03, more than two years old	L	u										25%	12%	5%	2%		183%	
	8702.10.19	---- Other		u										25%	12%	5%	2%		122%	
		--- Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old																		
	8702.10.21	---- Modified Vehicles of heading 87.03	L	u										25%	12%	5%	2%		183%	
	8702.10.29	---- Other	L	u										25%	12%	5%	2%		122%	
		--- Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, not more than five years old :																		
	8702.10.31	---- Hybrid electric vehicles		u										15%	12%	5%	2%			
	8702.10.32	---- Modified Vehicles of heading 87.03, not more than two years old		u										25%	12%	5%	2%		183%	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8702.10.33	---- Modified Vehicles of heading 87.03, more than two years old	L	u										25%	12%	5%	2%		183%	
	8702.10.39	---- Other		u										25%	12%	5%	2%		46%	
		Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, more than five years old :																		
	8702.10.41	---- Modified Vehicles of heading 87.03	L	u										25%	12%	5%	2%		183%	
	8702.10.49	---- Other	L	u										25%	12%	5%	2%		46%	
		--- Other, not more than five years old:																		
	8702.10.51	---- Hybrid electric vehicles		u										Free	12%	5%	2%			
	8702.10.52	---- Modified Vehicles of heading 87.03, not more than two years old		u										25%	12%	5%	2%		183%	
	8702.10.53	---- Modified Vehicles of heading 87.03, more than two years old	L	u										25%	12%	5%	2%		183%	
	8702.10.59	---- Other		u										Free	Ex	5%	2%			
		--- Other, more than five years old :																		
	8702.10.61	---- Modified Vehicles of heading 87.03	L	u										25%	12%	5%	2%		183%	
	8702.10.69	---- Other	L	u										Free	12%	5%	2%		46%	
	8702.90	- Other :																		
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :																		
	8702.90.11	---- Hybrid electric vehicles		u										15%	12%	5%	2%			
	8702.90.12	---- Modified Vehicles of heading 87.03, not more than two years old		u										25%	12%	5%	2%		152%	
	8702.90.13	---- Modified Vehicles of heading 87.03, more than two years old	L	u										25%	12%	5%	2%		152%	
	8702.90.19	---- Other		u										25%	12%	5%	2%		92%	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8702.90.21	---- Modified Vehicles of heading 87.03	L	u										25%	12%	5%	2%		152%	
	8702.90.29	---- Other	L	u										25%	12%	5%	2%		92%	
		--- Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, not more than five years old :																		
	8702.90.31	---- Hybrid electric vehicles		u										15%	12%	5%	2%			
	8702.90.32	---- Modified Vehicles of heading 87.03, not more than two years old		u										25%	12%	5%	2%		152%	
	8702.90.33	---- Modified Vehicles of heading 87.03, more than two years old	L	u										25%	12%	12%	2%		152%	
	8702.90.39	---- Other		u										25%	12%	5%	2%		46%	
		--- Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, more than five years old :																		
	8702.90.41	---- Modified Vehicles of heading 87.03	L	u										25%	12%	5%	2%		152%	
	8702.90.49	---- Other	L	u										25%	12%	5%	2%		46%	
		--- Other, not more than five years old :																		
	8702.90.51	---- Hybrid electric vehicles		u										Free	12%	5%	2%			
	8702.90.52	---- Modified Vehicles of heading 87.03, not more than two years old		u										25%	12%	5%	2%		152%	
	8702.90.53	---- Modified Vehicles of heading 87.03, more than two years old	L	u										25%	12%	5%	2%		152%	
	8702.90.59	---- Other		u										Free	12%	5%	2%			
		--- Other, more than five years old :																		
	8702.90.61	---- Modified Vehicles of heading 87.03	L	u										25%	12%	5%	2%		152%	
	8702.90.69	---- Other	L	L										Free	12%	5%	2%		46%	
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.																		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles :																	
	8703.10.10	--- Not more than two years old		u										25%	12%	5%	2%	45%	
	8703.10.20	--- More than two years old	L	u										25%	12%	5%	2%	45%	
		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine :																	
	8703.21	-- Of cylinder capacity not exceeding 1,000 cc :																	
	8703.21.10	--- Ambulances and prison vans not more than two years old		u										25%	12%	5%	2%		
	8703.21.20	--- Ambulances and prison vans more than two years old	L	u										25%	12%	5%	2%		
	8703.21.30	--- Hearses not more than two years old		u										25%	12%	5%	2%	92%	
	8703.21.40	--- Hearses more than two years old	L	u										25%	12%	5%	2%	92%	
		--- Auto-trishaws :																	
	8703.21.51	---- With two-stroke petrol engine	L	u										15%	12%	5%	2%	53%	
	8703.21.52	---- Other, driven by liquefied petroleum (LP) gas ,not more than two years old		u										15%	12%	5%	2%	45%	
	8703.21.53	---- Other, driven by liquefied petroleum (LP) gas ,more than two years old	L	u										15%	12%	5%	2%	45%	
	8703.21.54	---- Other, not more than two years old		u										15%	12%	5%	2%	53%	
	8703.21.55	---- Other, more than two years old	L	u										15%	12%	5%	2%	53%	
		--- Motor cars including station wagons and racing cars, not more than two years old :																	
	8703.21.61	---- Hybrid electric vehicles		u				12%						15%	12%	5%	2%	14%	
	8703.21.62	---- Gocart		u				20%						25%	12%	5%	2%		
	8703.21.69	---- Other		u				20%						25%	12%	5%	2%	92% or Rs.750,000/= per unit	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
		Motor cars including station wagons and racing cars, more than two years old :																		
	8703.21.71	Hybrid electric vehicles	L	u				12%						15%	12%	5%	2%		14%	
	8703.21.79	Other	L	u				20%						25%	12%	5%	2%		92% or Rs.750,000/= per unit	
		Other :																		
	8703.21.91	Hybrid electric vehicles, not more than two years old		u				12%						15%	12%	5%	2%		14%	
	8703.21.92	Other, not more than two years old		u				20%						25%	12%	5%	2%		92% or Rs.750,000/= per unit	
	8703.21.93	More than two years old	L	u				20%						25%	12%	5%	2%		92% or Rs.750,000/= per unit	
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:																		
	8703.22.10	Ambulances and prison vans not more than two years old		u										25%	12%	5%	2%			
	8703.22.20	Ambulances and prison vans more than two years old	L	u										25%	12%	5%	2%			
	8703.22.30	Hearses not more than two years old		u										25%	12%	5%	2%		92%	
	8703.22.40	Hearses more than two years old	L	u										25%	12%	5%	2%		92%	
		Motor cars including station wagons and racing cars, not more than two years old :																		
	8703.22.51	Hybrid electric vehicles		u										15%	12%	5%	2%		14%	
	8703.22.59	Other		u										25%	12%	5%	2%		92%	
		Motor cars including station wagons and racing cars, more than two years old :																		
	8703.22.61	Hybrid electric vehicles	L	u										15%	12%	5%	2%		14%	
	8703.22.69	Other	L	u										25%	12%	5%	2%		92%	
		Other, not more than two years old :																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8703.22.71	---- Hybrid electric vehicles		u										15%	12%	5%	2%		14%	
	8703.22.79	---- Other		u										25%	12%	5%	2%		92%	
		--- Other, more than two years old																		
	8703.22.81	---- Hybrid electric vehicles	L	u										15%	12%	5%	2%		14%	
	8703.22.89	---- Other	L	u										25%	12%	5%	2%		92%	
	8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :																		
	8703.23.10	--- Ambulances and prison vans not more than two years old		u										25%	12%	5%	2%			
	8703.23.20	--- Ambulances and prison vans more than two years old	L	u										25%	12%	5%	2%			
	8703.23.30	--- Hearses not more than two years old		u										25%	12%	5%	2%		92%	
	8703.23.40	--- Hearses more than two years old	L	u										25%	12%	5%	2%		92%	
		--- Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than two years old :																		
	8703.23.51	---- Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc		u				9. 9%						15%	12%	5%	2%		14%	
	8703.23.52	---- Other, of a cylinder capacity not exceeding 1,600 cc		u				16.6%						25%	12%	5%	2%		92%	
	8703.23.53	---- Other hybrid electric vehicles		u				9.9%						15%	12%	5%	2%		14%	
	8703.23.59	---- Other		u				16.6%						25%	12%	5%	2%		92%	
		--- Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than two years old :																		
	8703.23.61	---- Hybrid electric vehicles of a cylinder capacity not exceeding 1600 cc,	L	u				9.9%						15%	12%	5%	2%		14%	
	8703.23.62	---- Other, of a cylinder capacity not exceeding 1,600 cc	L	u				16.6%						25%	12%	5%	2%		92%	
	8703.23.63	---- Other, hybrid electric vehicles	L	u				9.9%						15%	12%	5%	2%		14%	
	8703.23.69	---- Other	L	u				16.6%						25%	12%	5%	2%		92%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD						
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than two years old :																	
	8703.23.71	---- Hybrid electric vehicles		u				13.5%						15%	12%	5%	2%	40%	
	8703.23.79	---- Other		u				22.5%						25%	12%	5%	2%	122%	
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old :																	
	8703.23.81	---- Hybrid electric vehicles	L	u				13.5%						15%	12%	5%	2%	40%	
	8703.23.89	---- Other	L	u				22.5%						25%	12%	5%	2%	122%	
		--- Other :																	
	8703.23.91	---- Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than two years old		u				9.9%						15%	12%	5%	2%	14%	
	8703.23.92	---- Other, of a cylinder capacity not exceeding 2,000 cc, not more than two years old		u				16.6%						25%	12%	5%	2%	92%	
	8703.23.93	---- Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than two years old	L	u				13.5%						15%	12%	5%	2%	14%	
	8703.23.94	---- Other, of a cylinder capacity not exceeding 2,000 cc, more than two years old	L	u				22.5%						25%	12%	5%	2%	92%	
	8703.23.95	---- Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than two years old		u				13.5%						15%	12%	5%	2%	40%	
	8703.23.96	---- Other, of a cylinder capacity exceeding 2,000 cc, not more than two years old		u				22.5%						25%	12%	5%	2%	122%	
	8703.23.97	---- Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than two years old	L	u				13.5%						15%	12%	5%	2%	40%	
	8703.23.98	---- Other, of a cylinder capacity exceeding 2,000 cc, more than two years old	L	u				22.5%						25%	12%	5%	2%	122%	
	8703.24	-- Of a cylinder capacity exceeding 3,000 cc :																	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8703.24.10	--- Ambulances and prison vans not more than two years old		u										25%	12%	5%	2%			
	8703.24.20	--- Ambulances and prison vans more than two years old	L	u										25%	12%	5%	2%			
	8703.24.30	--- Hearses not more than two years old		u										25%	12%	5%	2%		137%	
	8703.24.40	--- Hearses more than two years old	L	u										25%	12%	5%	2%		137%	
		--- Motor cars including station wagons and racing cars, not more than two years old :																		
	8703.24.51	---- Hybrid electric vehicles		u				13.5%						15%	12%	5%	2%		57%	
	8703.24.59	---- Other		u				22.5%						25%	12%	5%	2%		137%	
		--- Motor cars including station wagons and racing cars, more than two years old :																		
	8703.24.61	---- Hybrid electric vehicles	L	u				13.5%						15%	12%	5%	2%		57%	
	8703.24.69	---- Other	L	u				22.5%						25%	12%	5%	2%		137%	
		--- Other, not more than two years old :																		
	8703.24.71	---- Hybrid electric vehicles		u				13.5%						15%	12%	5%	2%		57%	
	8703.24.79	---- Other		u				22.5%						25%	12%	5%	2%		137%	
		--- Other, more than two years old :																		
	8703.24.81	---- Hybrid electric vehicles	L	u				13.5%						15%	12%	5%	2%		57%	
	8703.24.89	---- Other	L	u				22.5%						25%	12%	5%	2%		137%	
		- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :																		
	8703.31	-- Of a cylinder capacity not exceeding 1,500 cc :																		
	8703.31.10	--- Ambulances and prison vans not more than two years old		u										25%	12%	5%	2%			
	8703.31.20	--- Ambulances and prison vans more than two years old	L	u										25%	12%	5%	2%			
	8703.31.30	--- Hearses not more than two years old		u										25%	12%	5%	2%		122%	
	8703.31.40	--- Hearses more than two years old	L	u										25%	12%	5%	2%		122%	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8703.31.50	--- Auto-trishaws not more than two years old		u										15%	12%	5%	2%		53%	
	8703.31.60	--- Auto-trishaws more than two years old	L	u										15%	12%	5%	2%		53%	
		--- Motor cars including station wagons and racing cars, not more than two years old :																		
	8703.31.71	---- Hybrid electric vehicles		u				12%						15%	12%	5%	2%		21%	
	8703.31.79	---- Other		u				20%						25%	12%	5%	2%		122%	
		--- Motor cars including station wagons and racing cars, more than two years old :																		
	8703.31.81	---- Hybrid electric vehicles	L	u				12%						15%	12%	5%	2%		21%	
	8703.31.89	---- Other	L	u				20%						25%	12%	5%	2%		122%	
		--- Other :																		
	8703.31.91	---- Hybrid electric vehicles not more than two years old		u				12%						15%	12%	5%	2%		21%	
	8703.31.92	---- Other, not more than two years old		u				20%						25%	12%	5%	2%		122%	
	8703.31.93	---- Hybrid electric vehicles more than two years old	L	u				12%						15%	12%	5%	2%		21%	
	8703.31.94	---- Other, more than two years old	L	u				20%						25%	12%	5%	2%		122%	
	8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :																		
	8703.32.10	--- Ambulances and prison vans not more than two years old		u										25%	12%	5%	2%			
	8703.32.20	--- Ambulances and prison vans more than two years old	L	u										25%	12%	5%	2%			
	8703.32.30	--- Hearses not more than two years old		u										25%	12%	5%	2%		137%	
	8703.32.40	--- Hearses more than two years old	L	u										25%	12%	5%	2%		137%	
		--- Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than two years old :																		
	8703.32.51	---- Other Hybrid electric vehicles of a cylinder capacity not exceeding 1,600cc		u				9.96%						15%	12%	5%	2%		21%	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8703.32.52	---- Other, of a cylinder capacity not exceeding 1600cc		u				16.6%						25%	12%	5%	2%		122%	
	8703.32.53	---- Other hybrid electric vehicles		u				9.96%						15%	12%	5%	2%		21%	
	8703.32.59	---- Other		u				16.6%						25%	12%	5%	2%		137%	
		--- Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than two years old :																		
	8703.32.61	---- Hybrid electric vehicles	L	u				9.96%						15%	12%	5%	2%		21%	
	8703.32.69	---- Other	L	u				16.6%						25%	12%	5%	2%		137%	
		--- Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than two 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				22.5%						25%	12%	5%	2%		152%	
	8703.32.72	---- Hybrid electric vehicles		u				13.5%						15%	12%	5%	2%		40%	
	8703.32.79	---- Other		u				22.5%						25%	12%	5%	2%		152%	
		--- Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old :																		
	8703.32.81	---- Hybrid electric vehicles	L	u				13.5%						15%	12%	5%	2%		40%	
	8703.32.89	---- Other	L	u				22.5%						25%	12%	5%	2%		152%	
		--- Other :																		
	8703.32.91	---- Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than two years old		u				9.96%						15%	12%	5%	2%		21%	
	8703.32.92	---- Other of a cylinder capacity not exceeding 2,000 cc, not more than two years old		u				16.6%						25%	12%	5%	2%		137%	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8703.32.93	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) of a cylinder capacity exceeding 2000cc , not more than two years old		u				13.5%						15%	Ex	5%	2%			
	8703.32.94	Hybrid electric vehicles other, of a cylinder capacity exceeding 2,000 cc, not more than two years old		u				9.96%						15%	12%	5%	2%		40%	
	8703.32.95	Other of a cylinder capacity exceeding 2000 cc., not more than two years old		u				16.6%						25%	12%	5%	2%		152%	
	8703.32.96	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000cc., more than two years old	L	u				13.5%						15%	12%	5%	2%		21%	
	8703.32.97	Other, of a cylinder capacity not exceeding 2,000cc., more than two years old	L	u				22.5%						25%	12%	5%	2%		137%	
	8703.32.98	Hybrid electric vehicles of a cylinder capacity exceeding 2,000cc., more than two years old	L	u				13.5%						15%	12%	5%	2%		40%	
	8703.32.99	Other, of a cylinder capacity exceeding 2,000cc., more than two years old	L	u				22.5%						25%	12%	5%	2%		152%	
	8703.33	Of a cylinder capacity exceeding 2,500 cc :																		
	8703.33.10	Ambulances and prison vans not more than two years old		u										25%	12%	5%	2%			
	8703.33.20	Ambulances and prison vans more than two years old	L	u										25%	12%	5%	2%			
	8703.33.30	Hearses not more than two years old		u										25%	12%	5%	2%		183%	
	8703.33.40	Hearses more than two years old	L	u										25%	12%	5%	2%		183%	
		Motor cars including station wagons and racing cars, not more than two years old :																		
	8703.33.51	Hybrid electric vehicles		u				13.5%						15%	12%	5%	2%		57%	
	8703.33.59	Other		u				22.5%						25%	12%	5%	2%		183%	
		Motor cars including station wagons and racing cars, more than two years old :																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8703.33.61	---- Hybrid electric vehicles	L	u				13.5%						15%	12%	5%	2%		57%	
	8703.33.69	---- Other	L	u				22.5%						25%	12%	5%	2%		183%	
		--- Other, not more than two years old :																		
	8703.33.71	---- Motor-homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc)		u				13.5%						15%	Ex	5%	2%			
	8703.33.72	---- Hybrid electric vehicles		u				13.5%						15%	12%	5%	2%		57%	
	8703.33.79	---- Other		u				22.5%						25%	12%	5%	2%		183%	
		--- Other, more than two years old :																		
	8703.33.81	---- Hybrid electric vehicles	L	u				13.5%						15%	12%	5%	2%		57%	
	8703.33.89	---- Other	L	u				22.5%						25%	12%	5%	2%		183%	
	8703.90	- Other :																		
	8703.90.10	--- Electric auto-trishaws not more than two years old		u										7.5%	12%	5%	2%			
	8703.90.20	--- Electric auto-trishaws more than two years old	L	u										15%	12%	5%	2%			
	8703.90.30	--- Other, electric, not more than two years old		u										15%	12%	5%	2%			
	8703.90.40	--- Other, electric, more than two years old	L	u										25%	12%	5%	2%			
	8703.90.50	--- Other, not more than two years old		u										15%	12%	5%	2%			
	8703.90.60	--- Other, more than two years old	L	u										25%	12%	5%	2%		92%	
87.04		Motor vehicles for the transport of goods (+).																		
	8704.10	- Dumpers designed for off-highway use		u					Free	Free		Free	Free	Free	Ex	5%	2%			
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :																		
	8704.21	-- g.v.w. not exceeding 5 tonnes :																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
		--- Special purpose tankers/bowsers and trucks :																		
	8704.21.11	---- Tankers/ bowsers with stainless steel tanks for transport of milk :Not more than five years old		u				Free						Free	Ex	5%	2%			
	8704.21.12	---- Tankers/ bowsers with stainless steel tanks for transport of milk :More than five years old	L	u				Free						Free	12%	5%	2%			
	8704.21.13	---- Garbage trucks equipped with waste compacting mechanism, not more than five years old		u										Free	Ex	5%	2%			
	8704.21.14	---- Garbage trucks equipped with waste compacting mechanism, more than five years old	L	u										Free	Ex	5%	2%			
		--- Auto – Trishaws :																		
	8704.21.21	---- Not more than four years old		u										7.5%	12%	5%	2%			
	8704.21.22	---- more than four years old	L	u										7.5%	12%	5%	2%			
		--- Chassis fitted with engines and cabs :																		
	8704.21.31	---- For vehicles of national subdivision 8704.21.43, not more than four years old		u										25%	Ex	5%	2%			
	8704.21.32	---- For vehicles of national subdivision 8704.21.44, more than four years old	L	u										25%	12%	5%	2%		Rs109,000/- Per unit	
	8704.21.33	---- For vehicles of national subdivision 8704.21.51, not more than four years old		u										25%	Ex	5%	2%			
	8704.21.34	---- For vehicles of national subdivision 8704.21.52, more than four years old	L	u										25%	12%	5%	2%		Rs109,000/- Per unit	
	8704.21.35	---- For vehicles of national subdivision 8704.21.63, not more than four years old		u										25%	Ex	5%	2%			
	8704.21.36	---- For vehicles of national subdivision 8704.21.64, more than four years old	L	u										25%	12%	5%	2%		Rs109,000/- Per unit	
	8704.21.37	---- For vehicles of national subdivision 8704.21.67, not more than four years old		u										25%	Ex	5%	2%		40%	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8704.21.38	---- For vehicles of national subdivision 8704.21.68, more than four years old	L	u										25%	12%	5%	2%		40% or Rs109,000/- Per unit	
		--- Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																		
	8704.21.41	---- Cargo carrying capacity of less than 800Kg,not more than four year old		u										15%	12%	5%	2%			
	8704.21.42	---- Cargo carrying capacity of less than 800Kg, more than four year old	L	u										15%	12%	5%	2%			
	8704.21.43	---- Cargo carrying capacity 800Kg or more , not more than four year old		u										25%	12%	5%	2%		3%	
	8704.21.44	---- Cargo carrying capacity 800Kg or more, more than four year old	L	u										25%	12%	5%	2%		3%	
		--- 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										15%	12%	5%	2%		14%	
	8704.21.52	---- More than four years old	L	u										15%	12%	5%	2%		14% or Rs109,000/- Per unit	
		--- Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg:																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	8704.21.61	---- Vehicle fitted with front leaf springs and Cargo carrying capacity of less than 800 kg, Not more than four years old		u										15%	12%	5%	2%		
	8704.21.62	---- Vehicle fitted with front leaf springs and Cargo carrying capacity of less than 800 kg, more than four years old	L	u										15%	12%	5%	2%		
	8704.21.63	---- Vehicle fitted with front leaf springs and Cargo carrying capacity of 800 kg or more, not more than four years old		u										25%	12%	5%	2%		3%
	8704.21.64	---- Vehicle fitted with front leaf springs and Cargo carrying capacity of 800 kg or more, more than four years old	L	u										25%	12%	5%	2%		3%
	8704.21.65	---- Other vehicles, cargo carrying capacity of less than 800Kg, not more than four year old		u										25%	12%	5%	2%		46%
	8704.21.66	---- Other vehicles, cargo carrying capacity of less than 800Kg, more than four year old	L	u										25%	12%	5%	2%		46%
	8704.21.67	---- Other vehicles, cargo carrying capacity of 800Kg or more, not more than four year old		u										25%	12%	5%	2%		46%
	8704.21.68	---- Other vehicles, cargo carrying capacity of 800Kg, or more, more than four year old	L	u										25%	12%	5%	2%		46%
		--- 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										25%	12%	5%	2%		32%

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8704.21.72	---- More than four years old	L	u										25%	12%	5%	2%		32% or Rs.150,000/= per unit	
		--- Other :																		
	8704.21.91	---- Other Vehicles with separate bodies for cabin and cargo area, not more than four years old		u										25%	12%	5%	2%		62%	
	8704.21.92	---- Other Vehicles with separate bodies for cabin and cargo area, more than four years old	L	u										25%	12%	5%	2%		62%	
	8704.21.93	---- Other vehicles, not more than four years old		u										25%	12%	5%	2%		76%	
	8704.21.99	---- Other vehicles, more than four years old	L	u										25%	12%	5%	2%		76%	
	8704.22	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :																		
		--- Special purpose tankers/bowsers & trucks:																		
	8704.22.11	---- Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks not more than five years old		u				Free	Free	Free		Free	Free	Free	Ex	5%	2%			
	8704.22.12	---- Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks more than five years old	L	u				Free	Free	Free		Free	Free	Free	12%	5%	2%		Rs109,000/- Per unit	
	8704.22.13	---- Garbage trucks equipped with waste compacting mechanism, not more than five years old		u				Free	Free	Free		Free	Free	Free	Ex	5%	2%			
	8704.22.14	---- Garbage trucks equipped with waste compacting mechanism, more than five years old	L	u				Free	Free	Free		Free	Free	Free	Ex	5%	2%		Rs109,000/- Per unit	
	8704.22.15	---- Other, not more than five years old		u				Free	Free	Free		Free	Free	Free	Ex	5%	2%		29%	
	8704.22.16	---- Other, more than five years old	L	u				Free	Free	Free		Free	Free	Free	12%	5%	2%		29%	
	8704.23	-- g.v.w. exceeding 20 tonnes :																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8704.23.10	--- Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks not more than five years old		u				Free	Free	Free		Free	Free	Free	Ex	5%	2%			
	8704.23.20	--- Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks more than five years old	L	u				Free	Free	Free		Free	Free	Free	Ex	5%	2%		Rs.109,000/= per unit	
	8704.23.30	--- Other, not more than five years old		u					Free	Free		Free	Free	Free	Ex	5%	2%		35%	
	8704.23.40	--- Other, more than five years old	L	u					Free	Free		Free	Free	Free	12%	5%	2%		35%	
		- Other, with spark-ignition internal combustion piston engine :																		
	8704.31	-- g.v.w. not exceeding 5 tonnes :																		
		--- Special purpose tankers / bowsters and trucks																		
	8704.31.11	---- Tankers/bowsters with stainless steel tanks for transport of milk, not more than five years old		u				Free						Free	12%	5%	2%			
	8704.31.12	---- Tankers/bowsters with stainless steel tanks for transport of milk, more than five years old	L	u				Free						Free	12%	5%	2%			
	8704.31.13	---- Garbage trucks equipped with waste compacting mechanism, not more than five year old		u										Free	Ex	5%	2%			
	8704.31.14	---- Garbage trucks equipped with waste compacting mechanism, more than five year old	L	u										Free	Ex	5%	2%			
		--- Auto trishaw :																		
	8704.31.21	---- With two stroke engine	L	u										7.5%	12%	5%	2%			
	8704.31.22	---- Other, not more than four year old		u										7.5%	12%	5%	2%			
	8704.31.23	---- Other, more than four year old	L											7.5%	12%	5%	2%			
		--- Chassis fitted with engines and cabs :																		
	8704.31.31	---- for vehicles of national subdivision 8704.31.43, not more than four years old		u										25%	12%	5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	8704.31.32	---- for vehicles of national subdivision 8704.31.44, more than four years old	L	u										25%	12%	5%	2%		Rs.109,000/= per unit
	8704.31.33	---- for vehicles of national subdivision 8704.31.51, not more than four years old		u										25%	12%	5%	2%		
	8704.31.34	---- for vehicles of national subdivision 8704.31.52, more than four years old	L	u										25%	12%	5%	2%		Rs109,000/- Per unit
	8704.31.35	---- for vehicles of national subdivision 8704.31.63, not more than four years old		u										25%	12%	5%	2%		
	8704.31.36	---- for vehicles of national subdivision 8704.31.64, more than four years old	L	u										25%	12%	5%	2%		Rs109,000/- Per unit
	8704.31.37	---- for vehicles of national subdivision 8704.31.67, not more than four years old		u										25%	12%	5%	2%		40%
	8704.31.38	---- for vehicles of national subdivision 8704.31.68, more than four years old	L	u										25%	12%	5%	2%		40% or Rs109,000/- 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 :																	
	8704.31.41	---- Cargo carrying capacity of less than 800kg, not more than four years old		u										15%	12%	5%	2%		
	8704.31.42	---- Cargo carrying capacity of less than 800kg, more than four years old	L	u										15%	12%	5%	2%		
	8704.31.43	---- Cargo carrying capacity of 800kg or more, not more than four years old		u										25%	12%	5%	2%		3%
	8704.31.44	---- Cargo carrying capacity of 800kg or more, more than four years old	L	u										25%	12%	5%	2%		3%

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
		--- Vehicles with separate bodies for cabin and cargo area, cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other use, and cargo carrying capacity of 2000 kg or more:																	
	8704.31.51	---- not more than four years old		u										15%	12%	5%	2%	14%	
	8704.31.52	---- more than four years old	L	u										15%	12%	5%	2%	14% or Rs.109,000/= per unit	
		--- vehicles with separate bodies for cabin and cargo area, cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of less than 2000 kg :																	
	8704.31.61	---- Vehicle fitted with front leaf springs and Cargo carrying capacity of less than 800 kg, not more than four years old		u										15%	12%	5%	2%		
	8704.31.62	---- Vehicle fitted with front leaf springs and Cargo carrying capacity of less than 800 kg, more than four years old	L	u										15%	12%	5%	2%		
	8704.31.63	---- Vehicle fitted with front leaf springs and Cargo carrying capacity of 800 kg or more, not more than four years old		u										25%	12%	5%	2%	3%	
	8704.31.64	---- Vehicle fitted with front leaf springs and Cargo carrying capacity of 800 kg or more, more than four years old	L	u										25%	12%	5%	2%	3%	
	8704.31.65	---- Other vehicles, cargo carrying capacity of less than 800kg, not more than four years old		u										15%	12%	5%	2%	46%	
	8704.31.66	---- Other vehicles, cargo carrying capacity of less than 800kg, more than four years old	L	u										15%	12%	5%	2%	46%	
	8704.31.67	---- Other vehicles, cargo carrying capacity of 800kg or more, not more than four years old		u										25%	12%	5%	2%	46%	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	8704.31.68	---- Other vehicles, cargo carrying capacity of 800kg or more, more than four years old	L	u										25%	12%	5%	2%		46%
		--- Other Vehicles with separate bodies for cabin and cargo area, cabin been designed for 6 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other use, and cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:																	
	8704.31.71	---- not more than four years old		u										25%	12%	5%	2%		32%
	8704.31.72	---- more than four years old	L	u										25%	12%	5%	2%		32% or Rs150,000/- Per unit
		--- Other :																	
	8704.31.91	---- Vehicles with separate bodies for cabin and cargo area, not more than four years old		u										25%	12%	5%	2%		62%
	8704.31.92	---- Vehicles with separate bodies for cabin and cargo area, more than four years old	L	u										25%	12%	5%	2%		62%
	8704.31.93	---- Other vehicles, not more than four years old		u										25%	12%	5%	2%		76%
	8704.31.99	---- Other vehicles, more than four years old	L	u										25%	12%	5%	2%		76%
	8704.32	-- g.v.w. exceeding 5 tonnes :																	
	8704.32.11	--- Tankers and bowsters with stainless steel tanks for transport of milk refrigerated trucks, not more than five years old		u				Free	Free	Free		Free	Free	Free	Ex	5%	2%		
	8704.32.12	--- Tankers and bowsters with stainless steel tanks for transport of milk refrigerated trucks, more than five years old	L	u				Free	Free	Free		Free	Free	Free	Ex	5%	2%		Rs.109,000/= per unit

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	8704.32.13	--- Garbage trucks equipped with waste compacting mechanism, not more than five year old		u				Free	Free	Free		Free	Free	Free	Ex	5%	2%		
	8704.32.14	--- Garbage trucks equipped with waste compacting mechanism, more than five year old	L	u				Free	Free	Free		Free	Free	Free	Ex	5%	2%		Rs.109,000/= per unit
	8704.32.15	--- Other, not more than five years old		u					Free	Free		4%	1.5%	7.5%	12%	5%	2%		29%
	8704.32.16	--- Other, more than five years old	L	u					Free	Free		4%	1.5%	7.5%	12%	5%	2%		29%
	8704.90	- Other :																	
	8704.90.10	--- Electric auto-trishaws not more than five years old		u										15%	12%	5%	2%		
	8704.90.20	--- Electric auto-trishaws more than five years old	L	u										15%	12%	5%	2%		
	8704.90.30	--- Other electric, not more than five years old		u										25%	12%	5%	2%		16%
	8704.90.40	--- Other electric, more than five years old	L	u										25%	12%	5%	2%		16% or Rs.109,000/= per unit
	8704.90.50	--- Other, not more than five years old		u										25%	12%	5%	2%		37%
	8704.90.60	--- Other, more than five years old	L	u										25%	12%	5%	2%		37% or Rs.109,000/= per 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) (+).																	
	8705.10	- Crane lorries		u					Free	Free		Free		Free	Ex	5%	2%		
	8705.20	- Mobile drilling derricks :																	
	8705.20.10	--- Not more than seven years old		u					Free	Free		Free		Free	Ex	5%	2%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8705.20.20	--- More than seven years old	L	u					Free	Free		Free		Free	Ex	5%	2%			
	8705.30	- Fire fighting vehicles :																		
	8705.30.10	--- Not more than seven years old		u					Free	Free		Free	Free	Free	Ex	5%	2%			
	8705.30.20	--- More than seven years old	L	u					Free	Free		Free	Free	Free	12%	5%	2%			
	8705.40	- Concrete-mixer lorries		u					Free	Free		Free		Free	Ex	5%	2%			
	8705.90	- Other :																		
		--- Mobile workshops :																		
	8705.90.11	---- Not more than seven years old		u				Free	Free	Free		Free	Free	Free	12%	5%	2%			
	8705.90.12	---- More than seven years old	L	u				Free	Free	Free		Free	Free	Free	12%	5%	2%			
		--- Gully bowzers equipped with suction pumps for extracting sewage water/waste :																		
	8705.90.21	---- Not more than seven years old		u					Free	Free		Free	Free	Free	Con	5%	2%			
	8705.90.22	---- More than seven years old	L	u					Free	Free		Free	Free	Free	Con	5%	2%			
		--- Other :																		
	8705.90.91	---- Not more than seven years old		u					Free	Free		Free	Free	Free	12%	5%	2%			
	8705.90.92	---- More than seven years old	L	u					Free	Free		Free	Free	Free	12%	5%	2%			
87.06	8706.00	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	12%	5%	2%			
	8706.00.20	--- New chassis fitted with engines for other motor vehicles of heading 87.02		u	7.5%									15%	12%	5%	2%			
	8706.00.30	--- New chassis fitted with engines for motor vehicles of heading 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 with a g.v.w. of 3,000 kg or more		u										Free	12%	5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8706.00.40	--- Other new chassis fitted with engines for other motor vehicles		u										15%	12%	5%	2%			
	8706.00.50	--- Used chassis fitted with engines	L	u										15% or Rs. 218,000/= per unit	12%	5%	2%	10%	Rs. 218,000/= per unit	
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.																		
	8707.10	- For the vehicles of heading 87.03	L	u										15% or Rs. 291,000/= per unit	12%	5%	2%	10%	Rs. 291,000/= per unit	
	8707.90	- Other :																		
	8707.90.10	--- Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments	L	u										25% or Rs. 291,000/= per unit		5%	2%	15%	Rs. 291,000/= per unit	
	8707.90.20	--- Other, for the motor vehicles of heading 87.02, for the transport of twenty eight or more persons including the driver		u										Free	12%	5%	2%			
	8707.90.30	--- Other, for the manufacture of lorries and trucks of heading 87.04, of a g.v.w. exceeding 3,000kg		u										Free	12%	5%	2%			
	8707.90.90	--- Other	L	u										15% or Rs. 291,000/= per unit	12%	5%	2%			
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8708.10	- Bumpers and parts thereof		kg					Free	Free		14.6%	5%	25%	12%	5%	2%			
		- Other parts and accessories of bodies (including cabs) :																		
	8708.21	-- Safety seat belts		kg					Free	Free		14.6%	5%	25%	12%	5%	2%			
	8708.29	-- Other :																		
	8708.29.10	--- "Cut-portions" of bodies and cabs	L	kg								14.6% or Rs.58,334/= per cut portion	5% or Rs. 16,667/= per cut portion	25% or Rs.100,000/= per cut portion	12%	5%	2%	15%	Rs.73,000/= per cut portion	
	8708.29.90	--- Other		kg					Free			14.6%	5%	25%	12%	5%	2%			
	8708.30	- Brakes and servo-brakes; parts thereof		kg					Free	Free		14.6%	5%	25%	12%	5%	2%			
	8708.40	- Gear boxes and parts thereof		kg					Free	Free		14.6%	5%	25%	12%	5%	2%			
	8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof		kg					Free	Free		14.6%	5%	25%	12%	5%	2%			
	8708.70	- Road wheels and parts and accessories thereof :																		
	8708.70.10	--- Rims fitted with tyres, showing signs of wear	L	kg								14.6%	5%	25%	12%	5%	2%			
	8708.70.20	--- Other, rims fitted with tyres		kg								14.6%	5%	25%	12%	5%	2%			
	8708.70.90	--- Other		kg								14.6%	5%	25%	12%	5%	2%			
	8708.80	- Suspension systems and parts thereof (including shock-absorbers)		kg					Free	Free		14.6%	5%	25%	12%	5%	2%			
		- Other parts and accessories :																		
	8708.91	-- Radiators and parts thereof		kg								14.6%	5%	25%	12%	5%	2%	15%		
	8708.92	-- Silencers (mufflers) and exhaust pipes; parts thereof		kg								14.6%	5%	25%	12%	5%	2%			
	8708.93	-- Clutches and parts thereof		kg					Free	Free		14.6%	5%	25%	12%	5%	2%			
	8708.94	-- Steering wheels, steering columns and steering boxes; parts thereof		kg					Free	Free		14.6%	5%	25%	12%	5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8708.95	-- Safety airbags with inflater system; parts thereof		kg										25%	12%	5%	2%			
	8708.99	-- Other :																		
	8708.99.10	--- New chassis not fitted with engines, but with or without fittings for motor vehicles of heading 87.02 and 87.04 with a g.v.w. of 3,000 kg or more		kg										Free	12%	5%	2%			
	8708.99.20	--- Other new chassis not fitted with engines, but with or without fittings		kg										25%	12%	5%	2%			
	8708.99.30	--- Other used chassis not fitted with engines, but with or without fittings	L	kg										25%	12%	5%	2%			
	8708.99.40	--- "Cut-portions" of motor vehicles	L	kg	22.5% or Rs.90,000/=per cut portion							25% or Rs.100,000/= per cut portion		25% or Rs.100,000/= per cut portion	12%	5%	2%	15%	Rs. 73,000/= per cut portion	
	8708.99.90	--- Other		kg										25%	12%	5%	2%			
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	-- Electrical		u								10.83%	4.5%	15%	12%	5%	2%			
	8709.19	-- Other		u										15%	12%	5%	2%			
	8709.90	- Parts		kg										15%	12%	5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
87.10	8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.		u								10.83%	4.5%	15%	12%	5%	2%			
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.																		
	8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc :																		
	8711.10.10	--- Not more than three years old		u					Free	Free		4%	1.5%	7.5%	12%	5%	2%		51%	
	8711.10.20	--- More than three years old	L	u					Free	Free		4%	1.5%	7.5%	12%	5%	2%		51%	
	8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :																		
	8711.20.10	--- Exceeding 50 cc but not exceeding 200 cc, not more than three years old		u					Free	Free		4%	1.5%	7.5%	12%	5%	2%		51%	
	8711.20.20	--- Exceeding 50 cc but not exceeding 200 cc, more than three years old	L	u					Free	Free		4%	1.5%	7.5%	12%	5%	2%		51%	
	8711.20.30	--- Other, not more than three years old		u					Free	Free		4%	1.5%	7.5%	12%	5%	2%		51%	
	8711.20.40	--- Other, more than three years old	L	u					Free	Free		4%	1.5%	7.5%	12%	5%	2%		51%	
	8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :																		
	8711.30.10	--- Exceeding 250 cc but not exceeding 350 cc not more than three years old		u					Free	Free		4%	1.5%	7.5%	12%	5%	2%		51%	
	8711.30.90	--- Other	L	u					Free	Free		4%	1.5%	7.5%	12%	5%	2%		51%	
	8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	L	u					Free	Free		4%	1.5%	7.5%	12%	5%	2%		51%	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	L	u					Free	Free		4%	1.5%	7.5%	12%	5%	2%	51%	
	8711.90	- Other :																	
	8711.90.10	--- Electrically operated motor bicycles		u					Free	Free		Free	Free	Free	12%	5%	2%		
	8711.90.90	--- Other		u					Free	Free		4%	1.5%	7.5%	12%	5%	2%	51%	
87.12	8712.00	Bicycles and other cycles (including delivery tricycles), not motorised :																	
	8712.00.10	--- Delivery tricycles		u										15%	12%	5%	2%		
	8712.00.90	--- Other		u										25% or Rs.1500/= per unit	12%	5%	2%	Rs 300/= per unit	
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.																	
	8713.10	- Not mechanically propelled		u					Free	Free		Free	Free	Free	Ex	Ex	Ex		
	8713.90	- Other		u					Free	Free		Free	Free	Free	Ex	Ex	Ex		
87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.																	
	8714.10	- Of motorcycles (including mopeds) :																	
	8714.10.10	--- Frames with or without front fork	L	kg					Free	Free		4%	1.5%	7.5%	12%	5%	2%		
	8714.10.90	--- Other		kg					Free	Free		4%	1.5%	7.5%	12%	5%	2%		
	8714.20	- Of carriages for disabled persons		kg					Free	Free		Free	Free	Free	12%	5%	2%		
		- Other :																	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8714.91	-- Frames and forks, and parts thereof :																		
	8714.91.10	--- Bicycle frames		kg						Free				15%	12%	5%	2%			
	8714.91.20	--- Front forks		kg						Free				15%	12%	5%	2%			
	8714.91.90	--- Other		kg						Free				7.5%	12%	5%	2%			
	8714.92	-- Wheel rims and spokes :																		
	8714.92.10	--- Wheel rims		kg	14.25%				Free	Free		10.83%	4.5%	15%	12%	5%	2%	Rs.100/= per kg		
	8714.92.90	--- Other		kg	7.13%				Free	Free		4%	1.5%	7.5%	12%	5%	2%			
	8714.93	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels		kg					Free	Free		4%	1.5%	7.5%	12%	5%	2%			
	8714.94	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof		kg					Free	Free		4%	1.5%	7.5%	12%	5%	2%			
	8714.95	-- Saddles		u						Free				15%	12%	5%	2%			
	8714.96	-- Pedals and crank-gear, and parts thereof		kg					Free	Free		4%	1.5%	7.5%	12%	5%	2%			
	8714.99	-- Other :																		
	8714.99.10	--- Mudguards		kg						Free				15%	12%	5%	2%			
	8714.99.20	--- Chain stays		kg						Free				15%	12%	5%	2%			
	8714.99.30	--- Seat stays		kg						Free				15%	12%	5%	2%			
	8714.99.90	--- Other		kg						Free		13.5%		15%	12%	5%	2%			
87.15	8715.00	Baby carriages and parts thereof.		kg										25%	12%	5%	2%			
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.																		
	8716.10	- Trailers and semi-trailers of the caravan type, for housing or camping :																		
	8716.10.10	--- Not more than five years old		u										15%	12%	5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8716.10.20	--- More than five years old	L	u										15%	12%	5%	2%			
	8716.20	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes :																		
	8716.20.10	--- Not more than five years old		u										15%	12%	5%	2%			
	8716.20.20	--- More than five years old	L	u										15%	12%	5%	2%			
		- Other trailers and semi-trailers for the transport of goods :																		
	8716.31	-- Tanker trailers and tanker semi-trailers :																		
	8716.31.10	--- Not more than five years old		u										15%	12%	5%	2%			
	8716.31.20	--- More than five years old	L	u										15%	12%	5%	2%			
	8716.39	-- Other :																		
	8716.39.10	--- Not more than five years old		u										15%	12%	5%	2%			
	8716.39.20	--- More than five years old	L	u										15%	12%	5%	2%			
	8716.40	- Other trailers and semi-trailers :																		
	8716.40.10	--- Not more than five years old		u										15%	12%	5%	2%			
	8716.40.20	--- More than five years old	L	u										15%	12%	5%	2%			
	8716.80	- Other vehicles :																		
	8716.80.10	--- Hand pallet trucks		u										7.5%	12%	5%	2%			
	8716.80.20	--- Wheelbarrows		u										25%	12%	5%	2%			
	8716.80.30	--- Other not more than five years old		u										15%	12%	5%	2%			
	8716.80.40	--- Other more than five years old	L	u										15%	12%	5%	2%			
	8716.90	- Parts :																		
	8716.90.10	--- For Wheelbarrows		kg					Free	Free		14.6%	5%	25%	12%	5%	2%			
	8716.90.90	--- Others		kg					Free	Free		4%	1.5%	7.5%	12%	5%	2%			