

Chapter 70

Glass and glassware

Notes.

- 1.- This Chapter does not cover :
 - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
 - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
- 2.- For the purposes of headings 70.03, 70.04 and 70.05 :
 - (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
 - (b) cutting to shape does not affect the classification of glass in sheets;
 - (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
- 3.- The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.
- 4.- For the purposes of heading 70.19, the expression "glass wool" means :
 - (a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;
 - (b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.Mineral wools which do not comply with the above specifications fall in heading 68.06.
- 5.- Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Note.

- 1.- For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

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.Priv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
70.01	7001.00	Cullet and other waste and scrap of glass; glass in the mass.																	
	7001.00.10	--- Waste and scrap containing lithium-tantalum and lithium-niobium	L	kg					Free	Free		Free	Free	Free	12%	5%	2%		
	7001.00.90	--- Other	L	kg					Free	Free		Free	Free	Free	12%	5%	2%		
70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.																	
	7002.10	- Balls		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	7002.20	- Rods		kg					Free	Free		Free	Free	Free	12%	5%	2%		
		- Tubes :																	
	7002.31	-- Of fused quartz or other fused silica		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	7002.32	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	7002.39	-- Other		kg					Free	Free		Free	Free	Free	12%	5%	2%		
70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.																	
		- Non-wired sheets :																	
	7003.12	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer		m ²					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	7003.19	-- Other		m ²					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	7003.20	- Wired sheets		m ²					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	7003.30	- Profiled		m ²					Free	Free		10.83%	4.5%	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.Priv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.																		
	7004.20	- Glass, coloured throughout the mass(body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer		m ²					Free	Free		10.83%	4.5%	15%	12%	5%	2%	15%		
	7004.90	- Other glass		m ²	14.25%				Free	Free		10.83%	4.5%	15%	12%	5%	2%	15%		
70.05		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.																		
	7005.10	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer		m ²					Free	Free		10.83%	4.5%	15%	12%	5%	2%	15%		
		- Other non-wired glass :																		
	7005.21	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground		m ²					Free	Free		10.83%	4.5%	15%	12%	5%	2%	15%		
	7005.29	-- Other		m ²					Free	Free		10.83%	4.5%	15%	12%	5%	2%	15%		
	7005.30	- Wired glass		m ²					Free	Free		10.83%	4.5%	15%	12%	5%	2%	15%		
70.06	7006.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.		Kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%			
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.																		
		- Toughened (tempered) safety glass :																		

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.Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	7007.11	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%	15%		
	7007.19	-- Other		m ²					Free	Free		10.83%	4.5%	15%	12%	5%	2%	15%		
		- Laminated safety glass :																		
	7007.21	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%	5%		
	7007.29	-- Other		m ²					Free	Free		10.83%	4.5%	15%	12%	5%	2%	5%		
70.08	7008.00	Multiple-walled insulating units of glass.		Kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%			
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.																		
	7009.10	- Rear-view mirrors for vehicles		Kg								10.83%	4.5%	15%	12%	5%	2%	Rs.75/= per kg		
		- Other :																		
	7009.91	-- Unframed		Kg										25%	12%	5%	2%	Rs.75/= per kg		
	7009.92	-- Framed		Kg										25%	12%	5%	2%	Rs.75/= per kg		
70.10		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.																		
	7010.10	- Ampoules		Kg										15%	12%	5%	2%			
	7010.20	- Stoppers, lids and other closures		Kg										15%	12%	5%	2%			
	7010.90	- Other																		
	7010.90.10	--- Bottles of a capacity not exceeding 100 ml		Kg	6.75%									7.5%	12%	5%	2%			
	7010.90.90	--- Other		Kg	13.5%									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.Priv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.																	
	7011.10	- For electric lighting		Kg					Free	Free		Free	Free	Free	12%	5%	2%		
	7011.20	- For cathode-ray tubes		Kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	7011.90	- Other		Kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
[70.12]																			
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).																	
	7013.10	- Of glass-ceramics		Kg	Free				Free	Free		Free	Free	Free	12%	5%	2%	Rs.40/= per kg	
		- Stemware drinking glasses other than of glass-ceramics :																	
	7013.22	-- Of lead crystal		Kg					Free	Free		Free	Free	Free	12%	5%	2%	Rs.40/= per kg	
	7013.28	-- Other		Kg					Free	Free		14.6%	5%	25%	12%	5%	2%	Rs.50/= per kg	
		- Other drinking glasses other than of glass-ceramics :																	
	7013.33	-- Of lead crystal		Kg					Free	Free		Free	Free	Free	12%	5%	2%	Rs.40/= per kg	
	7013.37	-- Other		Kg					Free	Free		14.6%	5%	25%	12%	5%	2%	Rs.50/= per kg	
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :																	

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.Priv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	7013.41	-- Of lead crystal		Kg					Free	Free		Free	Free	Free	12%	5%	2%	Rs.40/= per kg		
	7013.42	-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C		Kg					Free	Free		14.6%	5%	25%	12%	5%	2%	Rs.50/= per kg		
	7013.49	-- Other		Kg					Free	Free		14.6%	5%	25%	12%	5%	2%	Rs.50/= per kg		
		- Other glassware :																		
	7013.91	-- Of lead crystal		Kg					Free	Free		Free	Free	Free	12%	5%	2%	Rs.40/= per kg		
	7013.99	-- Other :																		
	7013.99.10	--- Infants' feeding bottles		Kg					Free	Free		Free	Free	Free	12%	5%	2%			
	7013.99.90	--- Other		Kg					Free	Free		14.6%	5%	25%	12%	5%	2%	Rs.50/= per kg		
70.14	7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.																		
	7014.00.10	--- Optical elements		Kg					Free	Free		Free	Free	Free	12%	5%	2%			
	7014.00.90	--- Other		Kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%			
70.15		Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.																		
	7015.10	- Glasses for corrective spectacles		Kg								10.83%	4.5%	15%	12%	5%	2%			
	7015.90	- Other		Kg						Free		10.83%	4.5%	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.Priv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
70.16		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.																		
	7016.10	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes		Kg					Free	Free		14.6%	5%	25%	12%	5%	2%	Rs.60/= per kg		
	7016.90	- Other		Kg	22.5%				Free	Free		14.6%	5%	25%	12%	5%	2%	Rs.60/= per kg		
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.																		
	7017.10	- Of fused quartz or other fused silica :																		
	7017.10.10	--- Instruments for testing of milk		Kg					Free	Free		Free	Free	Free	12%	5%	2%			
	7017.10.90	--- Other		Kg	Free				Free	Free		Free	Free	Free	12%	5%	2%			
	7017.20	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C :																		
	7017.20.10	--- Instruments for testing of milk		Kg					Free	Free		Free	Free	Free	12%	5%	2%			
	7017.20.90	--- Other		Kg	Free				Free	Free		Free	Free	Free	12%	5%	2%			
	7017.90	- Other :																		
	7017.90.10	--- Instruments for testing of milk		Kg					Free	Free		Free	Free	Free	12%	5%	2%			
	7017.90.90	--- Other		Kg	Free				Free	Free		Free	Free	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.Priv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.																	
	7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares		Kg	Free				Free	Free		Free	Free	Free	Ex	5%	2%		
	7018.20	- Glass microspheres not exceeding 1 mm in diameter		Kg					Free	Free		Free	Free	Free	12%	5%	2%		
	7018.90	- Other		Kg	22.5%				Free	Free		14.6%	5%	25%	12%	5%	2%		
70.19		Glass fibres (including glass wool) and articles thereof (for examples, yarn, woven fabrics) (+).																	
		- Silvers, rovings, yarn and chopped strands :																	
	7019.11	-- Chopped strands, of a length of not more than 50 mm		Kg					Free	Free		Free	Free	Free	12%	5%	2%		
	7019.12	-- Rovings		Kg					Free	Free		Free	Free	Free	12%	5%	2%		
	7019.19	-- Other		Kg					Free	Free		Free	Free	Free	12%	5%	2%		
		- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :																	
	7019.31	-- Mats		Kg					Free	Free		Free	Free	Free	12%	5%	2%		
	7019.32	-- Thin sheets (voiles)		Kg					Free	Free		Free	Free	Free	12%	5%	2%		
	7019.39	-- Other		Kg					Free	Free		Free	Free	Free	12%	5%	2%		
	7019.40	- Woven fabrics of rovings		Kg					Free	Free		Free	Free	Free	12%	5%	2%		
		- Other woven fabrics :																	
	7019.51	-- Of a width not exceeding 30 cm		Kg					Free	Free		Free	Free	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.Priv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	7019.52	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex		Kg					Free	Free		Free	Free	Free	12%	5%	2%		
	7019.59	-- Other		Kg					Free	Free		Free	Free	Free	12%	5%	2%		
	7019.90	- Other :																	
	7019.90.10	--- Sanitary ware for indoor use		Kg	22.5%				Free	Free		14.6%	5%	25%	12%	5%	2%		
	7019.90.20	--- For the manufacture of fibre glass fishing boats		Kg	Free				Free	Free		Free	Free	Free	12%	5%	2%		
	7019.90.90	--- Other		Kg	Free				Free	Free		Free	Free	Free	12%	5%	2%		
70.20	7020.00	Other articles of glass.																	
	7020.00.10	--- Floats for fishing lines and nets		Kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	7020.00.20	--- Identifiable parts for industrial machines or equipment		Kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	7020.00.30	--- Rods for operating 33 kV and 11 kV overhead line switches		Kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	7020.00.40	--- Screen filters for computer monitors		Kg					Free	Free		Free	Free	Free	12%	5%	2%		
	7020.00.50	--- Glass inners for vacuum flasks or for other vacuum vessels		Kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	7020.00.90	--- Other		Kg					Free	Free		14.6%	5%	25%	12%	5%	2%		