

SCHEDULE

HS Hdg. (I)	HS Code (II)	Description (III)	Excise Duty (IV)
87.04		Motor vehicles for the transport of goods.	
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
	8704.21	g.v.w. not exceeding 5 tonnes :	
		Chassis fitted with engines and cabs	
	8704.21.32	for vehicles of national subdivision 8704.21.44, more than four years old	Rs.109,000/- per unit ✓
	8704.21.34	for vehicles of national subdivision 8704.21.52, more than four years old	Rs.109,000/- per unit ✓
	8704.21.36	for vehicles of national subdivision 8704.21.64, more than four years old	Rs.109,000/- per unit ✓
✓	8704.21.37	for vehicles of national subdivision 8704.21.67, not more than four years old	40% ✓
✓	8704.21.38	for vehicles of national subdivision 8704.21.68, more than four years old	40% or Rs.109,000/- 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	
✓	8704.21.43	Cargo carrying capacity of 800kg or more, not more than four years old	3%
✓	8704.21.44	Cargo carrying capacity of 800kg or more, more than four years old	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	14% ✓
	8704.21.52	More than four years old	14% or Rs.109,000/- per unit ✓
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg,	
✓	8704.21.63	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old	3%
✓	8704.21.64	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old	3%
	8704.21.65	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	46% ✓
	8704.21.66	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	46% ✓
	8704.21.67	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	46% ✓
	8704.21.68	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	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	32% ✓

	8704.21.72	More than four years old	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	62%
	8704.21.92	Other vehicles with separate bodies for cabin and cargo area, more than four years old	62%
	8704.21.93	Other vehicles not more than four years old	76%
	8704.21.99	Other vehicles more than four years old	76%
	8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :	
		Special purpose tankers/bowsers and trucks:	
<input type="checkbox"/>	8704.22.12	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks more than five years old	Rs.109,000/-per unit
<input type="checkbox"/>	8704.22.14	Garbage trucks equipped with waste compacting mechanism, more than five years old	Rs.109,000/-per unit
<input type="checkbox"/>	8704.22.15	Other, not more than five years old	29%
<input type="checkbox"/>	8704.22.16	Other, more than five years old	29%
	8704.23	g.v.w. exceeding 20 tonnes :	
	8704.23.20	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks more than five years old	Rs.109,000/-per unit
	8704.23.30	Other, not more than five years old	35%
	8704.23.40	Other, more than five years old	35%
		Other, with spark-ignition internal combustion piston engine :	
	8704.31	g.v.w. not exceeding 5 tonnes :	
		Chassis fitted with engines and cabs	
	8704.31.32	for vehicles of national subdivision 8704.31.44, more than four years old	Rs.109,000/-per unit
	8704.31.34	for vehicles of national subdivision 8704.31.52, more than four years old	Rs.109,000/-per unit
<input type="checkbox"/>	8704.31.36	for vehicles of national subdivision 8704.31.64, more than four years old	Rs.109,000/-per unit
<input type="checkbox"/>	8704.31.37	for vehicles of national subdivision 8704.31.67, not more than four years old	40%
<input type="checkbox"/>	8704.31.38	for vehicles of national subdivision 8704.31.68, more than four years old	40% or Rs.109,000/-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	
<input type="checkbox"/>	8704.31.43	Cargo carrying capacity of 800kg or more, not more than four years old	3%
<input type="checkbox"/>	8704.31.44	Cargo carrying capacity of 800kg or more, more than four years old	3%

		Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more:	
<input type="checkbox"/>	8704.31.51	Not more than four years old	14%
<input type="checkbox"/>	8704.31.52	More than four years old	14% or Rs.109,000/-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,	
<input type="checkbox"/>	8704.31.63	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old	3%
<input type="checkbox"/>	8704.31.64	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old	3%
<input type="checkbox"/>	8704.31.65	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	46%
<input type="checkbox"/>	8704.31.66	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	46%
<input type="checkbox"/>	8704.31.67	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	46%
<input type="checkbox"/>	8704.31.68	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	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 :	
<input type="checkbox"/>	8704.31.71	Not more than four years old	32%
<input type="checkbox"/>	8704.31.72	More than four years old	32% or Rs.150,000/-per unit
		Other :	
	8704.31.91	Vehicles with separate bodies for cabin and cargo area, not more than four years old	62%
	8704.31.92	Vehicles with separate bodies for cabin and cargo area, more than four years old	62%
	8704.31.93	Other not more than four years old	76%
	8704.31.99	Other more than four years old	76%
	8704.32	g.v.w. exceeding 5 tonnes :	
<input type="checkbox"/>	8704.32.12	Tankers and bowsers with stainless steel tanks for transport of milk, more than five years old	Rs.109,000/-per unit
<input type="checkbox"/>	8704.32.14	Garbage trucks equipped with waste compacting mechanism, more than five years old	Rs.109,000/-per unit
<input type="checkbox"/>	8704.32.15	Other, not more than five years old	29%
<input type="checkbox"/>	8704.32.16	Other, more than five years old	29%
	8704.90	Other :	
	8704.90.30	Other electric, not more than five old	16%
	8704.90.40	Other electric, more than five years old	16% or Rs.109,000/-per unit
	8704.90.50	Other, not more than five years old	37%
<input type="checkbox"/>	8704.90.60	Other, more than five years old	37% or Rs.109,000/-per unit