

Chapter 87

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

Notes.

1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.

4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
87.01		Tractors (other than tractors of heading 87.09) (+).																			
	8701.10	- Single axle tractors :																			
	8701.10.10	--- More than ten years old	u	L						Free	Free		Free	Free	Free	Free	15%	10.0%			2.5%
	8701.10.90	--- Other	u							Free	Free		Free	Free	Free	Free	Ex	10.0%			2.5%
	8701.20	- Road tractors for semi-trailers :																			
	8701.20.10	--- Not more than five years old	u							Free	Free		4%	1.5%	Free	Free	Ex	10.0%			2.5%
	8701.20.20	--- More than five years old	u	L						Free	Free		4%	1.5%	Free	Free	15%	10.0%			2.5%
	8701.30	- Track-laying tractors :																			
	8701.30.10	--- Not more than five years old	u							Free	Free		4%	1.5%	Free	Free	15%	10.0%			2.5%
	8701.30.20	--- More than five years old	u	L						Free	Free		4%	1.5%	Free	Free	15%	10.0%			2.5%
		- Other, of an engine power:																			
	8701.91	-- Not exceeding 18kW :																			
	8701.91.10	--- Agricultural tractors, not more than ten years old	u							Free	Free		Free	Free	Free	Free	Ex	10.0%			2.5%
	8701.91.20	--- Agricultural tractors, more than ten years old	u	L						Free	Free		Free	Free	Free	Free	15%	10.0%			2.5%
	8701.91.30	--- Other, not more than ten years old	u							Free	Free		4%	1.5%	Free	Free	15%	10.0%			2.5%
	8701.91.40	--- Other, more than ten years old	u	L						Free	Free		4%	1.5%	Free	Free	15%	10.0%			2.5%
	8701.92	-- Exceeding 18 kW but not exceeding 37 kW :																			
	8701.92.10	--- Agricultural tractors, not more than ten years old	u							Free	Free		Free	Free	Free	Free	Ex	10.0%			2.5%
	8701.92.20	--- Agricultural tractors, more than ten years old	u	L						Free	Free		Free	Free	Free	Free	15%	10.0%			2.5%
	8701.92.30	--- Other, not more than ten years old	u							Free	Free		4%	1.5%	Free	Free	15%	10.0%			2.5%
	8701.92.40	--- Other, more than ten years old	u	L						Free	Free		4%	1.5%	Free	Free	15%	10.0%			2.5%
	8701.93	-- Exceeding 37 kW but not exceeding 75 kW :																			
	8701.93.10	--- Agricultural tractors, not more than ten years old	u							Free	Free		Free	Free	Free	Free	Ex	10.0%			2.5%
	8701.93.20	--- Agricultural tractors, more than ten years old	u	L						Free	Free		Free	Free	Free	Free	15%	10.0%			2.5%

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8701.93.30	---	Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	15%	10.0%		2.5%	
	8701.93.40	---	Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	15%	10.0%		2.5%	
	8701.94	--	Exceeding 75 kW but not exceeding 130 kW :																		
	8701.94.10	---	Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	Ex	10.0%		2.5%	
	8701.94.20	----	Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	15%	10.0%		2.5%	
	8701.94.30	---	Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	15%	10.0%		2.5%	
	8701.94.40	---	Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	15%	10.0%		2.5%	
	8701.95	--	Exceeding 130 kW :																		
	8701.95.10	---	Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	Ex	10.0%		2.5%	
	8701.95.20	---	Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	15%	10.0%		2.5%	
	8701.95.30	---	Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	15%	10.0%		2.5%	
	8701.95.40	---	Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	15%	10.0%		2.5%	
87.02			Motor vehicles for the transport of ten or more persons, including the driver.																		
	8702.10	-	With only 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:																		
	8702.10.12	----	Modified Vehicles of heading 87.03, not more than two years old	u	TS											15%	15%	Ex		300%	2.5%
	8702.10.13	----	Modified Vehicles of heading 87.03, more than two years old.	u	TB											15%	15%	Ex		300%	2.5%
	8702.10.19	----	Other	u	TS											15%	15%	Ex		200%	2.5%
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:																		
	8702.10.21	----	Modified Vehicles of heading 87.03	u	TB											15%	15%	Ex		300%	2.5%
	8702.10.29	----	Other	u	TB											15%	15%	Ex		200%	2.5%
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :																		
	8702.10.32	----	Modified Vehicles of heading 87.03, not more than two years old	u	TS											15%	15%	Ex		300%	2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8702.10.33	---- Modified Vehicles of heading 87.03, more than two years old	u	TB											15%	15%	Ex		300%	2.5%		
	8702.10.39	---- Other	u	TS											15%	Ex	Ex		Rs.4,500,000/- per unit	2.5%		
		--- Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																				
	8702.10.41	---- Modified Vehicles of heading 87.03	u	TB											15%	15%	Ex		300%	2.5%		
	8702.10.49	---- Other	u	TB											15%	15%	Ex		Rs.6,000,000/- per unit	2.5%		
		--- Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :																				
	8702.10.53	---- Modified Vehicles of heading 87.03, not more than two years old	u	TS											15%	15%	Ex		300%	2.5%		
	8702.10.54	---- Modified Vehicles of heading 87.03, more than two years old	u	TB											15%	15%	Ex		300%	2.5%		
	8702.10.55	---- Other, not more than five years old	u	TS										Free	Free	Ex	10.0%			2.5%		
	8702.10.59	---- Other	u	TS										Free	Free	Ex	Ex		Rs.1,500,000/- per unit	2.5%		
		--- Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :																				
	8702.10.61	---- Modified Vehicles of heading 87.03	u	TB											15%	15%	Ex		300%	2.5%		
	8702.10.69	---- Other	u	TB										Free	Free	15%	Ex		Rs.2,500,000/- per unit	2.5%		
		--- Other, not more than ten years old :																				
	8702.10.73	---- Modified Vehicles of heading 87.03, not more than two years old	u	TS											15%	15%	Ex		300%	2.5%		
	8702.10.74	---- Modified Vehicles of heading 87.03, more than two years old	u	TB											15%	15%	Ex		300%	2.5%		
	8702.10.75	---- Other, not more than five years old	u	TS										Free	Free	Ex	10.0%			2.5%		
	8702.10.79	---- Other	u	TS										Free	Free	15%	Ex		Rs.1,500,000/- per unit	2.5%		
		--- Other, more than ten years old :																				
	8702.10.81	---- Modified Vehicles of heading 87.03	u	TB											15%	15%	Ex		300%	2.5%		
	8702.10.89	---- Other	u	TB										Free	Free	15%	Ex		Rs.2,500,000/- per unit	2.5%		
	8702.20	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :																				

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
		--- Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:																				
	8702.20.11	---- Modified Vehicles of heading 87.03, not more than two years old	u	TS											15%	15%	Ex		300%	2.5%		
	8702.20.12	---- Modified Vehicles of heading 87.03, more than two years old	u	TB											15%	15%	Ex		300%	2.5%		
	8702.20.19	---- Other	u	TS											15%	15%	Ex		200%	2.5%		
		--- Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:																				
	8702.20.21	---- Modified vehicles of heading 87.03	u	TB											15%	15%	Ex		300%	2.5%		
	8702.20.29	---- Other	u	TB											15%	15%	Ex		200%	2.5%		
		--- Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :																				
	8702.20.31	---- Modified vehicles of heading 87.03, not more than two years old	u	TS											15%	15%	Ex		300%	2.5%		
	8702.20.32	---- Modified vehicles of heading 87.03, more than two years old	u	TB											15%	15%	Ex		300%	2.5%		
	8702.20.39	---- Other	u	TS											15%	15%	Ex		Rs.4,250,000/- per unit	2.5%		
		--- Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																				
	8702.20.41	---- Modified vehicles of heading 87.03	u	TB											15%	15%	Ex		300%	2.5%		
	8702.20.49	---- Other	u	TB											15%	15%	Ex		Rs.5,500,000/- per unit	2.5%		
		--- Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :																				
	8702.20.51	---- Modified vehicles of heading 87.03, not more than two years old	u	TS											15%	15%	Ex		300%	2.5%		
	8702.20.52	---- Modified vehicles of heading 87.03, more than two years old	u	TB											15%	15%	Ex		300%	2.5%		
	8702.20.53	---- Other, not more than five years old	u	TS										Free	Free	15%	10.0%			2.5%		
	8702.20.59	---- Other	u	TS										Free	Free	15%	Ex		Rs.1,500,000/- per unit	2.5%		
		--- Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :																				

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8702.20.61	---- Modified vehicles of heading 87.03	u	TB											15%	15%	Ex		300%	2.5%		
	8702.20.69	---- Other	u	TB										Free	Free	15%	Ex		Rs.2,500,000/- per unit	2.5%		
		--- Other, not more than ten years old :																				
	8702.20.71	---- Modified vehicles of heading 87.03, not more than two years old	u	TS											15%	15%	Ex		300%	2.5%		
	8702.20.72	---- Modified vehicles of heading 87.03, more than two years old	u	TB											15%	15%	Ex		300%	2.5%		
	8702.20.73	---- Other, not more than five years old	u	TS										Free	Free	15%	10.0%			2.5%		
	8702.20.79	---- Other	u	TS										Free	Free	15%	Ex		Rs.1,500,000/- per unit	2.5%		
		--- Other, more than ten years old :																				
	8702.20.81	---- Modified vehicles of heading 87.03	u	TB											15%	15%	Ex		300%	2.5%		
	8702.20.89	---- Other	u	TB										Free	Free	15%	Ex		Rs.2,500,000/- per unit	2.5%		
	8702.30	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:																				
		--- Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:																				
	8702.30.11	---- Modified vehicles of heading 87.03, not more than two years old	u	TS											15%	15%	Ex		300%	2.5%		
	8702.30.12	---- Modified vehicles of heading 87.03, more than two years old	u	TB											15%	15%	Ex		300%	2.5%		
	8702.30.19	---- Other	u	TS											15%	15%	Ex		200%	2.5%		
		--- Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:																				
	8702.30.21	---- Modified vehicles of heading 87.03	u	TB											15%	15%	Ex		300%	2.5%		
	8702.30.29	---- Other	u	TB											15%	15%	Ex		200%	2.5%		
		--- Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :																				
	8702.30.31	---- Modified vehicles of heading 87.03, not more than two years old	u	TS											15%	15%	Ex		300%	2.5%		
	8702.30.32	---- Modified vehicles of heading 87.03, more than two years old	u	TB											15%	15%	Ex		300%	2.5%		
	8702.30.39	---- Other	u	TS											15%	15%	Ex		Rs.4,000,000/- per unit	2.5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
		--- Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																				
	8702.30.41	---- Modified vehicles of heading 87.03	u	TB											15%	15%	Ex		300%	2.5%		
	8702.30.49	---- Other	u	TB											15%	15%	Ex		Rs.5,000,000/- per unit	2.5%		
		--- Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :																				
	8702.30.51	---- Modified vehicles of heading 87.03, not more than two years old	u	TS											15%	15%	Ex		300%	2.5%		
	8702.30.52	---- Modified vehicles of heading 87.03, more than two years old	u	TB											15%	15%	Ex		300%	2.5%		
	8702.30.53	---- Other, not more than five years old	u	TS										Free	Free	15%	10.0%			2.5%		
	8702.30.59	---- Other	u	TS										Free	Free	15%	Ex		Rs.1,500,000/- per unit	2.5%		
		--- Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :																				
	8702.30.61	---- Modified vehicles of heading 87.03	u	TB											15%	15%	Ex		300%	2.5%		
	8702.30.69	---- Other	u	TB										Free	Free	15%	Ex		Rs.2,500,000/- per unit	2.5%		
		--- Other, not more than ten years old :																				
	8702.30.71	---- Modified vehicles of heading 87.03, not more than two years old	u	TS											15%	15%	Ex		300%	2.5%		
	8702.30.72	---- Modified vehicles of heading 87.03, more than two years old	u	TB											15%	15%	Ex		300%	2.5%		
	8702.30.73	---- Other, not more than five years old	u	TS										Free	Free	15%	10.0%			2.5%		
	8702.30.79	---- Other	u	TS										Free	Free	15%	Ex		Rs.1,500,000/- per unit	2.5%		
		--- Other, more than ten years old :																				
	8702.30.81	---- Modified vehicles of heading 87.03	u	TB											15%	15%	Ex		300%	2.5%		
	8702.30.89	---- Other	u	TB										Free	Free	15%	Ex		Rs.2,500,000/- per unit	2.5%		
	8702.40	- With only electric motor for propulsion :																				
		--- Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:																				
	8702.40.11	---- Modified vehicles of heading 87.03, not more than two years old	u	TS											15%	15%	Ex		300%	2.5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	8702.40.12	---- Modified vehicles of heading 87.03, more than two years old	u	TB											15%	15%	Ex		300%	2.5%	
	8702.40.19	---- Other	u	TS											15%	15%	Ex		200%	2.5%	
		--- Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																			
	8702.40.21	---- Modified vehicles of heading 87.03	u	TB											15%	15%	Ex		300%	2.5%	
	8702.40.29	---- Other	u	TB											15%	15%	Ex		200%	2.5%	
		--- Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :																			
	8702.40.31	---- Modified vehicles of heading 87.03, not more than two years old	u	TS											15%	15%	Ex		300%	2.5%	
	8702.40.32	---- Modified vehicles of heading 87.03, more than two years old	u	TB											15%	15%	Ex		300%	2.5%	
	8702.40.39	---- Other	u	TS											15%	15%	Ex		Rs.3,500,000/- per unit	2.5%	
		--- Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																			
	8702.40.41	---- Modified vehicles of heading 87.03	u	TB											15%	15%	Ex		300%	2.5%	
	8702.40.49	---- Other	u	TB											15%	15%	Ex		Rs.4,000,000/- per unit	2.5%	
		--- Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :																			
	8702.40.51	---- Modified Vehicles of heading 87.03, not more than two years old	u	TS											15%	15%	Ex		300%	2.5%	
	8702.40.52	---- Modified Vehicles of heading 87.03, more than two years old	u	TB											15%	15%	Ex		300%	2.5%	
	8702.40.53	---- Other, not more than five years old	u	TS										Free	Free	15%	10.0%			2.5%	
	8702.40.59	---- Other	u	TS										Free	Free	15%	Ex		Rs.1,500,000/- per unit	2.5%	
		--- Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :																			
	8702.40.61	---- Modified vehicles of heading 87.03	u	TB											15%	15%	Ex		300%	2.5%	
	8702.40.69	---- Other	u	TB											15%	15%	Ex		Rs.2,500,000/- per unit	2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
		--- Other, not more than ten years old:																				
	8702.40.71	---- Modified vehicles of heading 87.03, not more than two years old	u	TS											15%	15%	Ex		300%	2.5%		
	8702.40.72	---- Modified vehicles of heading 87.03, more than two years old	u	TB											15%	15%	Ex		300%	2.5%		
	8702.40.73	---- Other, not more than five years old	u	TS									Free	Free	15%	10.0%				2.5%		
	8702.40.79	---- Other	u	TS									Free	Free	15%	Ex		Rs.1,500,000/- per unit	2.5%			
		--- Other, more than ten years old:																				
	8702.40.81	---- Modified vehicles of heading 87.03	u	TB											15%	15%	Ex		300%	2.5%		
	8702.40.89	---- Other	u	TB											15%	15%	Ex		Rs.2,500,000/- per unit	2.5%		
	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 :																				
	8702.90.12	---- Modified Vehicles of heading 87.03, not more than two years old	u	TS											15%	15%	Ex		240%	2.5%		
	8702.90.13	---- Modified Vehicles of heading 87.03, more than two years old	u	TB											15%	15%	Ex		240%	2.5%		
	8702.90.19	---- Other	u	TS											15%	15%	Ex		150%	2.5%		
		---- Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																				
	8702.90.21	---- Modified Vehicles of heading 87.03	u	TB											15%	15%	Ex		240%	2.5%		
	8702.90.29	---- Other	u	TB											15%	15%	Ex		150%	2.5%		
		--- Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :																				
	8702.90.32	---- Modified Vehicles of heading 87.03, not more than two years old	u	TS											15%	15%	Ex		240%	2.5%		
	8702.90.33	---- Modified Vehicles of heading 87.03, more than two years old	u	TB											15%	15%	Ex		240%	2.5%		
	8702.90.39	---- Other	u	TS											15%	15%	Ex		Rs.1,750/- per cm ³	2.5%		
		--- Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																				
	8702.90.41	---- Modified Vehicles of heading 87.03	u	TB											15%	15%	Ex		240%	2.5%		
	8702.90.49	---- Other	u	TB											15%	15%	Ex		Rs.1,750/- per cm ³	2.5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
		--- Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :																				
	8702.90.53	---- Modified Vehicles of heading 87.03, not more than two years old	u	TS											15%	15%	Ex		240%	2.5%		
	8702.90.54	---- Modified Vehicles of heading 87.03, more than two years old	u	TB											15%	15%	Ex		240%	2.5%		
	8702.90.55	---- Other, not more than five years old	u	TS										Free	Free	15%	10.0%			2.5%		
	8702.90.59	---- Other	u	TS										Free	Free	15%	Ex		Rs.1,500,000/- per unit	2.5%		
		--- Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :																				
	8702.90.61	---- Modified Vehicles of heading 87.03	u	TB											15%	15%	Ex		240%	2.5%		
	8702.90.69	---- Other	u	TB										Free	Free	15%	Ex		Rs.2,500,000/- per per unit	2.5%		
		--- Other, not more than ten years old :																				
	8702.90.73	---- Modified Vehicles of heading 87.03, not more than two years old	u	TS											15%	15%	Ex		240%	2.5%		
	8702.90.74	---- Modified Vehicles of heading 87.03, more than two years old	u	TB											15%	15%	Ex		240%	2.5%		
	8702.90.75	---- Other, not more than five years old	u	TS										Free	Free	15%	10.0%			2.5%		
	8702.90.79	---- Other	u	TS										Free	Free	15%	Ex		Rs.1,500,000/- per unit	2.5%		
		--- Other, more than ten years old :																				
	8702.90.81	---- Modified Vehicles of heading 87.03	u	TB											15%	15%	Ex		240%	2.5%		
	8702.90.89	---- Other	u	TB										Free	Free	15%	Ex		Rs.2,500,000/- per unit	2.5%		
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.																				
	8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles :																				
		--- Not more than three years old :	u																		2.5%	
	8703.10.11	---- Electric Golf cars		TS										Free	Free	15%	Ex		Rs.7,500 per kW	2.5%		
	8703.10.19	---- Other		TS											15%	15%	Ex		Rs.400,000/- per unit	2.5%		
		--- More than three years old :	u																			
	8703.10.21	---- Electric Golf cars		TB										Free	Free	15%	Ex		Rs.7,500 per kW	2.5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8703.10.29	---- Other		TB											15%	15%	Ex		Rs.400,000/- per unit	2.5%		
		- Other vehicles, with only 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 three years old	u												15% or Rs.1,500,000 per unit	15%	10.0%				2.5%	
	8703.21.20	---- Ambulances and prison vans more than three years old	u	TB											15% or Rs.1,500,000 per unit	15%	10.0%				2.5%	
	8703.21.30	---- Hearses not more than three years old	u												15%	15%	Ex		Rs.1,750/- per cm ³	2.5%		
	8703.21.40	---- Hearses more than three years old	u	TB											15%	15%	Ex		Rs.1,750/- per cm ³	2.5%		
		---- Auto-trishaws :																				
	8703.21.51	---- With two-stroke petrol engine	u	TB											15%	15%	Ex		Rs.2,400/- per cm ³	2.5%		
	8703.21.52	---- Other, driven by liquefied petroleum (LP) gas , not more than two years old	u	TS											15%	15%	Ex		Rs.2,400/- per cm ³	2.5%		
	8703.21.53	---- Other, driven by liquefied petroleum (LP) gas , more than two years old	u	TB											15%	15%	Ex		Rs.2,400/- per cm ³	2.5%		
	8703.21.54	---- Other, not more than two years old	u	TS											15%	15%	Ex		Rs.2,400/- per cm ³	2.5%		
	8703.21.55	---- Other, more than two years old	u	TB											15%	15%	Ex		Rs.2,400/- per cm ³	2.5%		
		---- Motor cars including station wagons and racing cars, not more than three years old :																				
	8703.21.62	---- Go-Karts	u	TS				Free							Free	15%	10.0%				2.5%	
	8703.21.63	---- Other, of cylinder capacity not exceeding 300 cc including Quadricycle	u	TS				12%							15%	15%	Ex		Rs.400,000/- per unit	2.5%		
	8703.21.64	---- All - terrain vehicle (ATV)	u	TS									Free	Free	15%	10.0%					2.5%	
	8703.21.69	---- Other	u	TS				12%							15%	15%	Ex		Rs.1,650,000/-per unit or Rs.2,000/-per cm ³ of the engine which ever is higher	2.5%		
		---- Motor cars including station wagons and racing cars, more than three years old :																				
	8703.21.72	---- Other, of cylinder capacity not exceeding 300 cc including Quadricycle	u	TB				12%							15%	15%	Ex		Rs.400,000/- per unit	2.5%		
	8703.21.73	---- All - terrain vehicle (ATV)	u	TS									Free	Free	15%	10.0%					2.5%	
	8703.21.79	---- Other	u	TB				12%							15%	15%	Ex		Rs.1,650,000/-per unit or Rs.2,000/-per cm ³ of the engine which ever is higher	2.5%		
		---- Other :																				
	8703.21.92	---- Not more than three years old	u	TS				12%							15%	15%	Ex		Rs.1,650,000/-per unit or Rs.2,000/-per cm ³ of the engine which ever is higher	2.5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8703.21.93	----	More than three years old	u	TB				12%							15%	15%	Ex		Rs.1,650,000/-per unit or Rs.2,000/- per cm ³ of the engine which ever is higher	2.5%	
	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 three years old	u												15% or Rs.1,500,000 per unit	15%	10.0%			2.5%	
	8703.22.20	----	Ambulances and prison vans, more than three years old	u	TB											15% or Rs.1,500,000 per unit	15%	10.0%			2.5%	
	8703.22.30	----	Hearses not more than three years old	u												15%	15%	Ex		Rs.2,500/- per cm ³	2.5%	
	8703.22.40	----	Hearses more than three years old	u	TB											15%	15%	Ex		Rs.2,500/- per cm ³	2.5%	
	8703.22.50	---	Motor cars including station wagons and racing cars, not more than three years old	u	TS											15%	15%	Ex		1000 cm ³ <x≤1300cm ³ =Rs.3,200/- per cm ³ 1300 cm ³ <x≤1500cm ³ =Rs.3,700/- per cm ³	2.5%	
	8703.22.60	---	Motor cars including station wagons and racing cars, more than three years old	u	TB											15%	15%	Ex		1000 cm ³ <x≤1300cm ³ =Rs.3,200/- per cm ³ 1300 cm ³ <x≤1500cm ³ =Rs.3,700/- per cm ³	2.5%	
	8703.22.70	---	Other, not more than three years old	u	TS											15%	15%	Ex		1000 cm ³ <x≤1300cm ³ =Rs.3,200/- per cm ³ 1300 cm ³ <x≤1500cm ³ =Rs.3,700/- per cm ³	2.5%	
	8703.22.80	---	Other, more than three years old	u	TB											15%	15%	Ex		1000 cm ³ <x≤1300cm ³ =Rs.3,200/- per cm ³ 1300 cm ³ <x≤1500cm ³ =Rs.3,700/- per cm ³	2.5%	
	8703.23	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L		
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
	8703.23.10	---	Ambulances and prison vans not more than three years old	u												15% or Rs.1,500,000 per unit	15%	10.0%				2.5%		
	8703.23.20	---	Ambulances and prison vans more than three years old	u	TB											15% or Rs.1,500,000 per unit	15%	10.0%				2.5%		
	8703.23.30	---	Hearses not more than three years old	u												15%	15%	Ex			Rs.3,500/- per cm ³	2.5%		
	8703.23.40	---	Hearses more than three years old	u	TB											15%	15%	Ex			Rs.3,500/- per cm ³	2.5%		
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :																					
	8703.23.52	----	Of a cylinder capacity not exceeding 1,600 cc	u	TS				10%							15%	15%	Ex			Rs.4,250/- per cm ³	2.5%		
	8703.23.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u	TS				10%							15%	15%	Ex			Rs.5,300/- per cm ³	2.5%		
	8703.23.59	----	Other	u	TS				10%							15%	15%	Ex			Rs.6,350/- per cm ³	2.5%		
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :																					
	8703.23.62	----	Of a cylinder capacity not exceeding 1,600 cc	u	TB				10%							15%	15%	Ex			Rs.4,250/- per cm ³	2.5%		
	8703.23.65	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u	TB				10%							15%	15%	Ex			Rs.5,300/- per cm ³	2.5%		
	8703.23.69	----	Other	u	TB				10%							15%	15%	Ex			Rs.6,350/- per cm ³	2.5%		
	8703.23.70	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old	u	TS				13.5%							15%	15%	Ex			2000 cm ³ <x≤2500cm ³ =Rs.7,000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs.8,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs.9,000/- per cm ³	2.5%		
	8703.23.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	u	TB				13.5%							15%	15%	Ex			2000 cm ³ <x≤2500cm ³ =Rs.7,000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs.8,000/- per cm ³	2.5%		

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	SCL			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG										
																							2750 cm ³ < x ≤ 3000cm ³ = Rs.9,000/- per cm ³	
		--- Other :																						
	8703.23.92	---- Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	u	TS				10%							15%	15%	Ex						Rs.6,350/- per cm ³	2.5%
	8703.23.94	---- Of a cylinder capacity not exceeding 2,000 cc, more than three years old	u	TB				13.5%							15%	15%	Ex						Rs.6,350/- per cm ³	2.5%
	8703.23.96	---- Of a cylinder capacity exceeding 2,000 cc, not more than three years old	u	TS				13.5%							15%	15%	Ex						2000 cm ³ < x ≤ 2500cm ³ = Rs.7,000/- per cm ³ 2500 cm ³ < x ≤ 2750cm ³ = Rs.8,000/- per cm ³ 2750 cm ³ < x ≤ 3000cm ³ = Rs.9,000/- per cm ³	2.5%
	8703.23.98	---- Of a cylinder capacity exceeding 2000cc., more than three years old	u	TB				13.5%							15%	15%	Ex						2000 cm ³ < x ≤ 2500cm ³ = Rs.7,000/- per cm ³ 2500 cm ³ < x ≤ 2750cm ³ = Rs.8,000/- per cm ³ 2750 cm ³ < x ≤ 3000cm ³ = Rs.9,000/- per cm ³	2.5%
	8703.24	-- Of a cylinder capacity exceeding 3,000 cc :																						
	8703.24.10	--- Ambulances and prison vans not more than three years old	u												15% or Rs.1,500,000 per unit	15%	10.0%							2.5%
	8703.24.20	--- Ambulances and prison vans more than three years old	u	TB											15% or Rs.1,500,000 per unit	15%	10.0%							2.5%
	8703.24.30	--- Hearses not more than three years old	u												15%	15%	Ex						Rs.4,000/- per cm ³	2.5%
	8703.24.40	--- Hearses more than three years old	u	TB											15%	15%	Ex						Rs.4,000/- per cm ³	2.5%

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8703.24.50	---	Motor cars including station wagons and racing cars, not more than three years old	u	TS				13.5%							15%	15%	Ex		3000 cm ³ <x≤4000cm ³ =Rs.10,000/- per cm ³	2.5%		
																				4000cm ³ <=Rs.11,000/- per cm ³			
	8703.24.60	---	Motor cars including station wagons and racing cars, more than three years old	u	TB				13.5%							15%	15%	Ex		3000 cm ³ <x≤4000cm ³ =Rs.10,000/- per cm ³	2.5%		
																				4000cm ³ <=Rs.11,000/- per cm ³			
	8703.24.70	---	Other, not more than three years old	u	TS				13.5%							15%	15%	Ex		3000 cm ³ <x≤4000cm ³ =Rs.10,000/- per cm ³	2.5%		
																				4000cm ³ <=Rs.11,000/- per cm ³			
	8703.24.80	---	Other, more than three years old	u	TB				13.5%							15%	15%	Ex		3000 cm ³ <x≤4000cm ³ =Rs.10,000/- per cm ³	2.5%		
																				4000cm ³ <=Rs.11,000/- per cm ³			
		-	Other vehicles, with only 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 three years old	u												15% or Rs.2,000,000 per unit	15%	10.0%				2.5%	
	8703.31.20	---	Ambulances and prison vans more than three years old	u	TB											15% or Rs.2,000,000 per unit	15%	10.0%				2.5%	
	8703.31.30	---	Hearses not more than three years old	u												15%	15%	Ex		Rs.3,000/- per cm ³	2.5%		
	8703.31.40	---	Hearses more than three years old	u	TB											15%	15%	Ex		Rs.3,000/- per cm ³	2.5%		
	8703.31.50	---	Auto-trishaws not more than two years old	u	TS											15%	15%	Ex		Rs.1,450/- per cm ³	2.5%		
	8703.31.60	---	Auto-trishaws more than two years old	u	TB											15%	15%	Ex		Rs.1,450/- per cm ³	2.5%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8703.31.70	---	Motor cars including station wagons and racing cars, not more than three years old	u	TS				12%							15%	15%	Ex		Rs.4,600/- per cm ³	2.5%		
	8703.31.80	---	Motor cars including station wagons and racing cars, more than three years old	u	TB				12%							15%	15%	Ex		Rs.4,600/- per cm ³	2.5%		
		----	Other :																				
	8703.31.92	----	Not more than three years old	u	TS				12%							15%	15%	Ex		Rs.4,600/- per cm ³	2.5%		
	8703.31.94	----	More than three years old	u	TB				12%							15%	15%	Ex		Rs.4,600/- per cm ³	2.5%		
	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 three years old	u												15% or Rs.2,000,000 per unit	15%	10.0%				2.5%	
	8703.32.20	---	Ambulances and prison vans more than three years old	u	TB											15% or Rs.2,000,000 per unit	15%	10.0%				2.5%	
	8703.32.30	---	Hearses not more than three years old	u												15%	15%	Ex		Rs.4,000/- per cm ³	2.5%		
	8703.32.40	---	Hearses more than three years old	u	TB											15%	15%	Ex		Rs.4,000/- per cm ³	2.5%		
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :																				
	8703.32.52	----	Of a cylinder capacity not exceeding 1,600 cc	u	TS				10%							15%	15%	Ex		Rs.5,750/- per cm ³	2.5%		
	8703.32.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u	TS				10%							15%	15%	Ex		Rs.6,900/- per cm ³	2.5%		
	8703.32.59	----	Other	u	TS				10%							15%	15%	Ex		Rs.8,000/- per cm ³	2.5%		
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :																				
	8703.32.63	----	Of a cylinder capacity not exceeding 1,600 cc	u	TB				10%							15%	15%	Ex		Rs.5,750/- per cm ³	2.5%		
	8703.32.65	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u	TB				10%							15%	15%	Ex		Rs.6,900/- per cm ³	2.5%		
	8703.32.69	----	Other	u	TB				10%							15%	15%	Ex		Rs.8,000/- per cm ³	2.5%		
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old :																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8703.32.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	u	TS				13.5%							15%	15%	Ex		Rs.8,000/- per cm ³	2.5%		
	8703.32.79	----	Other	u	TS				13.5%							15%	15%	Ex		Rs.8,000/- per cm ³	2.5%		
	8703.32.80	----	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	u	TB				13.5%							15%	15%	Ex		Rs.8,000/- per cm ³	2.5%		
		---	Other :																				
	8703.32.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	u	TS				10%							15%	15%	Ex		Rs.8,000/- per cm ³	2.5%		
	8703.32.93	----	Motor - homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) of a cylinder capacity exceeding 2000cc , not more than three years old	u	TS				13.5%							15%	Ex	10.0%				2.5%	
	8703.32.95	----	Other, of a cylinder capacity exceeding 2000 cc., not more than three years old	u	TS				10%							15%	15%	Ex		Rs.8,000/- per cm ³	2.5%		
	8703.32.97	----	Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old	u	TB				13.5%							15%	15%	Ex		Rs.8,000/- per cm ³	2.5%		
	8703.32.99	----	Other, of a cylinder capacity exceeding 2,000 cc., more than three years old	u	TB				13.5%							15%	15%	Ex		Rs.8,000/- per cm ³	2.5%		
	8703.33	--	Of a cylinder capacity exceeding 2,500 cc :																				
	8703.33.10	---	Ambulances and prison vans not more than three years old	u												15% or Rs.2,000,000 per unit	15%	10.0%				2.5%	
	8703.33.20	---	Ambulances and prison vans more than three years old	u	TB											15% or Rs.2,000,000 per unit	15%	10.0%				2.5%	
	8703.33.30	---	Hearses not more than three years old	u												15%	15%	Ex		Rs.4,500/- per cm ³	2.5%		
	8703.33.40	---	Hearses more than three years old	u	TB											15%	15%	Ex		Rs.4,500/- per cm ³	2.5%		
	8703.33.50	---	Motor cars including station wagons and racing cars, not more than three years old																	2500 cm ³ <x≤2750cm ³ =Rs.9,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs.10,000/- per cm ³			

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
				u	TS				13.5%							15%	15%	Ex		3000 cm ³ <x≤4000cm ³ =Rs.11,000/- per cm ³	2.5%	
																				4000cm ³ <=Rs.12,000/- per cm ³		
	8703.33.60	---	Motor cars including station wagons and racing cars, more than three years old	u	TB				13.50%							15%	15%	Ex		2500 cm ³ <x≤2750cm ³ =Rs.9,000/- per cm ³		
																				2750 cm ³ <x≤3000cm ³ =Rs.10,000/- per cm ³		
																				3000 cm ³ <x≤4000cm ³ =Rs.11,000/- per cm ³	2.5%	
																				4000cm ³ <=Rs.12,000/- per cm ³		
		---	Other, not more than three years old :																			
	8703.33.71	----	Motor-homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc)	u	TS				13.5%							15%	Ex	10.0%				2.5%
	8703.33.79	----	Other	u	TS				13.5%							15%	15%	Ex		2500 cm ³ <x≤2750cm ³ =Rs.9,000/- per cm ³		
																				2750 cm ³ <x≤3000cm ³ =Rs.10,000/- per cm ³		
																				3000 cm ³ <x≤4000cm ³ =Rs.11,000/- per cm ³	2.5%	
																				4000cm ³ <=Rs.12,000/- per cm ³		
	8703.33.80	---	Other, more than three years old																	2500 cm ³ <x≤2750cm ³ =Rs.9,000/- per cm ³	2.5%	

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
			u	TB					13.5%						15%	15%	Ex		2750 cm ³ <x≤3000cm ³ =Rs.10,000/- per cm ³	2.5%	
																			3000 cm ³ <x≤4000cm ³ =Rs.11,000/- per cm ³		
																			4000cm ³ <=Rs.12,000/- per cm ³		
8703.40	-	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :																			
	---	Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc :																			
8703.40.11	----	Ambulances and prison vans not more than three years old	u												15%	15%	10.0%				2.5%
8703.40.12	----	Ambulances and prison vans more than three years	u	TB											15%	15%	10.0%				2.5%
8703.40.13	----	Hearse not more than three years old	u												15%	15%	Ex		Rs.1,250/- per cm ³		2.5%
8703.40.14	----	Hearse more than three years old	u	TB											15%	15%	Ex		Rs.1,250/- per cm ³		2.5%
8703.40.15	----	Auto-trishaws, not more than two years old	u	TS											15%	15%	Ex		Rs.2,400/- per cm ³		2.5%
8703.40.16	----	Auto-trishaws, more than two years old	u	TB											15%	15%	Ex		Rs.2,400/- per cm ³		2.5%
8703.40.18	----	Other, not more than three years old	u	TS											15%	15%	Ex		Rs.1,500,000/- per unit		2.5%
8703.40.19	----	Other, more than three years old	u	TB											15%	15%	Ex		Rs.1,500,000/- per unit		2.5%
	---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :																			
8703.40.21	----	Go-Karts , not more than three years old	u	TS											Free	15%	10.0%				2.5%
8703.40.22	----	Go-Karts , more than three years old	u	TB											Free	15%	10.0%				2.5%
8703.40.23	----	Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old	u	TS											15%	15%	Ex		Rs.400,000/- per unit		2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8703.40.24	---- Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old	u	TB											15%	15%	Ex		Rs.400,000/- per unit	2.5%		
	8703.40.25	---- All terrain vehicle (ATV) , not more than three years old	u	TS									Free	15%	15%	10.0%				2.5%		
	8703.40.26	---- All terrain vehicle (ATV) , more than three years old	u	TB									Free	15%	15%	10.0%				2.5%		
	8703.40.28	---- Other , not more than three years old	u	TS				12%						15%	15%	Ex			Rs.1,500,000/- per unit	2.5%		
	8703.40.29	---- Other , more than three years old	u	TB				12%						15%	15%	Ex			Rs.1,500,000/- per unit	2.5%		
		--- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:																				
	8703.40.31	---- Ambulances and prison vans, not more than three years old	u											15%	15%	10.0%				2.5%		
	8703.40.32	---- Ambulances and prison vans, more than three years old	u	TB										15%	15%	10.0%				2.5%		
	8703.40.33	---- Hearses not more than three years old	u											15%	15%	Ex			Rs.2,000/- per cm ³	2.5%		
	8703.40.34	---- Hearses more than three years old	u	TB										15%	15%	Ex			Rs.2,000/- per cm ³	2.5%		
	8703.40.35	---- Motor cars including station wagons and racing cars, not more than three years old	u	TS										15%	15%	Ex			1000 cm ³ <x≤1300cm ³ =Rs.2,300/- per cm ³	2.5%		
																			1300 cm ³ <x≤1500cm ³ =Rs.2,850/- per cm ³			
	8703.40.36	---- Motor cars including station wagons and racing cars, more than three years old	u	TB										15%	15%	Ex			1000 cm ³ <x≤1300cm ³ =Rs.2,300/- per cm ³	2.5%		
																			1300 cm ³ <x≤1500cm ³ =Rs.2,850/- per cm ³			
	8703.40.38	---- Other, not more than three years old	u	TS										15%	15%	Ex			1000 cm ³ <x≤1300cm ³ =Rs.2,300/- per cm ³	2.5%		
																			1300 cm ³ <x≤1500cm ³ =Rs.2,850/- per cm ³			
	8703.40.39	---- Other, more than three years old	u	TB										15%	15%	Ex			1000 cm ³ <x≤1300cm ³ =Rs.2,300/- per cm ³	2.5%		
																			1300 cm ³ <x≤1500cm ³ =Rs.2,850/- per cm ³			
		--- Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L		
						AP	AD	BN	GT	IN	PK	SA	SF								SD	SG
	8703.40.41	----	Ambulances and prison vans not more than three years old	u											15%	15%	10.0%			2.5%		
	8703.40.42	----	Ambulances and prison vans more than three years old	u	TB										15%	15%	10.0%			2.5%		
	8703.40.43	----	Hearses not more than three years old	u											15%	15%	Ex			Rs.2,500/- per cm ³	2.5%	
	8703.40.44	----	Hearses more than three years old	u	TB										15%	15%	Ex			Rs.2,500/- per cm ³	2.5%	
	8703.40.48	----	Other , not more than three years old	u	TS										15%	15%	Ex			Rs.5,700/- per cm ³	2.5%	
	8703.40.49	----	Other , more than three years old	u	TB										15%	15%	Ex			Rs.5,700/- per cm ³	2.5%	
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																			
	8703.40.51	----	Of a cylinder capacity not exceeding 1,600 cc , not more than three years old	u	TS				9.9%						15%	15%	Ex			Rs.4,000/- per cm ³	2.5%	
	8703.40.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	u	TB				9.9%						15%	15%	Ex			Rs.4,000/- per cm ³	2.5%	
	8703.40.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old	u	TS				9.9%						15%	15%	Ex			Rs.5,200/- per cm ³	2.5%	
	8703.40.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old	u	TB				9.9%						15%	15%	Ex			Rs.5,200/- per cm ³	2.5%	
	8703.40.58	----	Other , not more than three years old	u	TS				9.9%						15%	15%	Ex			Rs.5,700/- per cm ³	2.5%	
	8703.40.59	----	Other , more than three years old	u	TB				9.9%						15%	15%	Ex			Rs.5,700/- per cm ³	2.5%	
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	u																	2.5%	
	8703.40.61	----	Ambulances and prison vans not more than three years old	u											15%	15%	10.0%				2.5%	
	8703.40.62	----	Ambulances and prison vans more than three years old	u	TB										15%	15%	10.0%				2.5%	
	8703.40.63	----	Hearses not more than three years old	u											15%	15%	Ex			Rs.2,500/- per cm ³	2.5%	
	8703.40.64	----	Hearses more than three years old	u	TB										15%	15%	Ex			Rs.2,500/- per cm ³	2.5%	
	8703.40.68	----	Other , not more than three years old	u	TS										15%	15%	Ex			2000 cm ³ <x≤2500cm ³ =Rs.6,000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs.7,000/- per cm ³	2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L					
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG												
	8703.40.69	----	Other , more than three years old	u	TB										15%	15%	Ex		2750 cm³ < x ≤ 3000 cm³ = Rs.8,000/- per cm³								
																			2000 cm³ < x ≤ 2500 cm³ = Rs.6,000/- per cm³								
																			2500 cm³ < x ≤ 2750 cm³ = Rs.7,000/- per cm³								2.5%
																			2750 cm³ < x ≤ 3000 cm³ = Rs.8,000/- per cm³								
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	u																							2.5%
	8703.40.71	----	Not more than three years old	u	TS				13.5%						15%	15%	Ex		2000 cm³ < x ≤ 2500 cm³ = Rs.6,000/- per cm³								2.5%
																			2500 cm³ < x ≤ 2750 cm³ = Rs.7,000/- per cm³								
																			2750 cm³ < x ≤ 3000 cm³ = Rs.8,000/- per cm³								
	8703.40.72	----	More than three years old	u	TB				13.5%						15%	15%	Ex		2000 cm³ < x ≤ 2500 cm³ = Rs.6,000/- per cm³								2.5%
																			2500 cm³ < x ≤ 2750 cm³ = Rs.7,000/- per cm³								
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :																2750 cm³ < x ≤ 3000 cm³ = Rs.8,000/- per cm³								
	8703.40.81	----	Ambulances and prison vans not more than three years old	u											15%	15%	10.0%									2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8703.40.82	---- Ambulances and prison vans more than three years old	u	TB											15%	15%	10.0%			2.5%		
	8703.40.83	---- Hearses not more than three years old	u												15%	15%	Ex		Rs.3,500/- per cm ³	2.5%		
	8703.40.84	---- Hearses more than three years old	u	TB											15%	15%	Ex		Rs.3,500/- per cm ³	2.5%		
	8703.40.88	---- Other , not more than three years old	u	TS				13.5%							15%	15%	Ex		3000 cm ³ <x≤4000cm ³ =Rs.9,000/- per cm ³ 4000cm ³ <=Rs.10,000/- per cm ³	2.5%		
	8703.40.89	---- Other , more than three years old	u	TB				13.5%							15%	15%	Ex		3000 cm ³ <x≤4000cm ³ =Rs.9,000/- per cm ³ 4000cm ³ <=Rs.10,000/- per cm ³	2.5%		
		--- Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	u																		2.5%	
	8703.40.91	---- Not more than three years old	u	TS				13.5%							15%	15%	Ex		3000 cm ³ <x≤4000cm ³ =Rs.9,000/- per cm ³ 4000cm ³ <=Rs.10,000/- per cm ³	2.5%		
	8703.40.92	---- More than three years old	u	TB				13.5%							15%	15%	Ex		3000 cm ³ <x≤4000cm ³ =Rs.9,000/- per cm ³ 4000cm ³ <=Rs.10,000/- per cm ³	2.5%		
	8703.50	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :																				
		--- Vehicles other than motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :																				
	8703.50.11	---- Ambulances and prison vans not more than three years old	u												15%	15%	10.0%				2.5%	
	8703.50.12	---- Ambulances and prison vans more than three years	u	TB											15%	15%	10.0%				2.5%	
	8703.50.13	---- Hearses not more than three years old	u												15%	15%	Ex		Rs.2,000/- per cm ³	2.5%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8703.50.14	----	Hearses more than three years old	u	TB											15%	15%	Ex		Rs.2,000/- per cm ³	2.5%		
	8703.50.15	----	Auto-trishaws, not more than two years old	u	TS											15%	15%	Ex		Rs.1,450/- per cm ³	2.5%		
	8703.50.16	----	Auto-trishaws, more than two years old	u	TB											15%	15%	Ex		Rs.1,450/- per cm ³	2.5%		
	8703.50.18	----	Other, not more than three years old	u	TS											15%	15%	Ex		Rs.3,400/- per cm ³	2.5%		
	8703.50.19	----	Other, more than three years old	u	TB											15%	15%	Ex		Rs.3,400/- per cm ³	2.5%		
		---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :																				
	8703.50.21	----	Go-Karts , not more than three years old	u	TS											Free	15%	10.0%				2.5%	
	8703.50.22	----	Go-Karts , more than three years old	u	TB											Free	15%	10.0%				2.5%	
	8703.50.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u	TS											15%	15%	Ex		Rs.400,000/- per unit	2.5%		
	8703.50.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	u	TB											15%	15%	Ex		Rs.400,000/- per unit	2.5%		
	8703.50.25	----	All terrain vehicle (ATV) , not more than three years old	u	TS											15%	15%	10.0%				2.5%	
	8703.50.26	----	All terrain vehicle (ATV) , more than three years old	u	TB											15%	15%	10.0%				2.5%	
	8703.50.28	----	Other , not more than three years old	u	TS											15%	15%	Ex		Rs.3,400/- per cm ³	2.5%		
	8703.50.29	----	Other , more than three years old	u	TB											15%	15%	Ex		Rs.3,400/- per cm ³	2.5%		
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:																				
	8703.50.31	----	Ambulances and prison vans, not more than three years old	u												15%	15%	10.0%				2.5%	
	8703.50.32	----	Ambulances and prison vans, more than three years old	u	TB											15%	15%	10.0%				2.5%	
	8703.50.33	----	Hearses not more than three years old	u												15%	15%	Ex		Rs.2,000/- per cm ³	2.5%		
	8703.50.34	----	Hearses more than three years old	u	TB											15%	15%	Ex		Rs.2,000/- per cm ³	2.5%		
	8703.50.35	----	Motor cars including station wagons and racing cars, not more than three years old	u	TS				12%							15%	15%	Ex		Rs.3,400/- per cm ³	2.5%		
	8703.50.36	----	Motor cars including station wagons and racing cars, more than three years old	u	TB				12%							15%	15%	Ex		Rs.3,400/- per cm ³	2.5%		
	8703.50.38	----	Other, not more than three years old	u	TS											15%	15%	Ex		Rs.3,400/- per cm ³	2.5%		
	8703.50.39	----	Other, more than three years old	u	TB											15%	15%	Ex		Rs.3,400/- per cm ³	2.5%		
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L		
						AP	AD	BN	GT	IN	PK	SA	SF								SD	SG
	8703.50.41	----	Ambulances and prison vans not more than three years old	u											15%	15%	10.0%			2.5%		
	8703.50.42	----	Ambulances and prison vans more than three years old	u	TB										15%	15%	10.0%			2.5%		
	8703.50.43	----	Hearses not more than three years old	u											15%	15%	Ex			Rs.3,000/- per cm ³	2.5%	
	8703.50.44	----	Hearses more than three years old	u	TB										15%	15%	Ex			Rs.3,000/- per cm ³	2.5%	
	8703.50.48	----	Other , not more than three years old	u	TS										15%	15%	Ex			Rs.6,900/- per cm ³	2.5%	
	8703.50.49	----	Other , more than three years old	u	TB										15%	15%	Ex			Rs.6,900/- per cm ³	2.5%	
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																			
	8703.50.51	----	Of a cylinder capacity not exceeding 1,600 cc , not more than three years old	u	TS				9.96%						15%	15%	Ex			Rs.4,600/- per cm ³	2.5%	
	8703.50.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	u	TB				9.96%						15%	15%	Ex			Rs.4,600/- per cm ³	2.5%	
	8703.50.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old	u	TS				9.96%						15%	15%	Ex			Rs.5,700/- per cm ³	2.5%	
	8703.50.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old	u	TB				9.96%						15%	15%	Ex			Rs.5,700/- per cm ³	2.5%	
	8703.50.58	----	Other , not more than three years old	u	TS				9.96%						15%	15%	Ex			Rs.6,900/- per cm ³	2.5%	
	8703.50.59	----	Other , more than three years old	u	TB				9.96%						15%	15%	Ex			Rs.6,900/- per cm ³	2.5%	
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :																			
	8703.50.61	----	Ambulances and prison vans not more than three years old	u											15%	15%	10.0%				2.5%	
	8703.50.62	----	Ambulances and prison vans more than three years old	u	TB										15%	15%	10.0%				2.5%	
	8703.50.63	----	Hearses not more than three years old	u											15%	15%	Ex			Rs.4,000/- per cm ³	2.5%	
	8703.50.64	----	Hearses more than three years old	u	TB										15%	15%	Ex			Rs.4,000/- per cm ³	2.5%	
	8703.50.68	----	Other , not more than three years old	u	TS										15%	15%	Ex			2000 cm ³ <x≤2500cm ³ =Rs.7,000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs.8,000/- per cm ³	2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
			u	TB				13.5%							15%	15%	Ex		2500 cm ³ <x≤2750cm ³ =Rs.8,000/- per cm ³	2.5%	
																			2750 cm ³ <x≤3000cm ³ =Rs.9,000/- per cm ³		
		--- Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :																			
	8703.50.81	---- Ambulances and prison vans not more than three years old	u												15%	15%	10.0%				2.5%
	8703.50.82	---- Ambulances and prison vans more than three years old	u	TB											15%	15%	10.0%				2.5%
	8703.50.83	---- Hearses not more than three years old	u												15%	15%	Ex		Rs.4,000/- per cm ³		2.5%
	8703.50.84	---- Hearses more than three years old	u	TB											15%	15%	Ex		Rs.4,000/- per cm ³		2.5%
	8703.50.88	---- Other , not more than three years old	u	TS											15%	15%	Ex		3000 cm ³ <x≤4000cm ³ =Rs.10,000/- per cm ³	2.5%	
																			4000 cm ³ <=Rs.11,000/- per cm ³		
	8703.50.89	---- Other , more than three years old	u	TB											15%	15%	Ex		3000 cm ³ <x≤4000cm ³ =Rs.10,000/- per cm ³	2.5%	
																			4000 cm ³ <=Rs.11,000/- per cm ³		
		--- Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :																			
	8703.50.91	---- Motor-homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old	u	TS				13.5%							15%	Ex	10.0%				2.5%
	8703.50.98	---- Other, not more than three years old	u	TS				13.5%							15%	15%	Ex		3000 cm ³ <x≤4000cm ³ =Rs.10,000/- per cm ³	2.5%	
																			4000 cm ³ <=Rs.11,000/- per cm ³		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	8703.50.99	----	Other, more than three years old	u	TB				13.5%						15%	15%	Ex		3000 cm ³ <x≤4000cm ³ =Rs.10,000/- per cm ³	2.5%		
																			4000 cm ³ <=Rs.11,000/- per cm ³			
	8703.60	-	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :																			
		---	Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :																			
	8703.60.11	----	Ambulances and prison vans not more than three years old	u											15%	15%	10.0%				2.5%	
	8703.60.12	----	Ambulances and prison vans more than three years	u	TB										15%	15%	10.0%				2.5%	
	8703.60.13	----	Hearses not more than three years old	u											15%	15%	Ex		Rs.1,250/- per cm ³	2.5%		
	8703.60.14	----	Hearses more than three years old	u	TB										15%	15%	Ex		Rs.1,250/- per cm ³	2.5%		
	8703.60.15	----	Auto-trishaws, not more than two years old	u	TS										15%	15%	Ex		Rs.2,400/- per cm ³	2.5%		
	8703.60.16	----	Auto-trishaws, more than two years old	u	TB										15%	15%	Ex		Rs.2,400/- per cm ³	2.5%		
	8703.60.18	----	Other, not more than three years old	u	TS										15%	15%	Ex		Rs.1,500,000/- per unit	2.5%		
	8703.60.19	----	Other, more than three years old	u	TB										15%	15%	Ex		Rs.1,500,000/- per unit	2.5%		
		---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :																			
	8703.60.21	----	Go-Karts , not more than three years old	u	TS										Free	15%	10.0%				2.5%	
	8703.60.22	----	Go-Karts , more than three years old	u	TB										Free	15%	10.0%				2.5%	
	8703.60.23	----	Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old	u	TS										15%	15%	Ex		Rs.400,000/- per unit	2.5%		
	8703.60.24	----	Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old	u	TB										15%	15%	Ex		Rs.400,000/- per unit	2.5%		
	8703.60.25	----	All terrain vehicle (ATV) , not more than three years old	u	TS										15%	15%	10.0%				2.5%	
	8703.60.26	----	All terrain vehicle (ATV) , more than three years old	u	TB										15%	15%	10.0%				2.5%	
	8703.60.28	----	Other , not more than three years old	u	TS										15%	15%	Ex		Rs.1,500,000/- per unit	2.5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8703.60.29	---- Other , more than three years old	u	TB											15%	15%	Ex		Rs.1,500,000/- per unit	2.5%		
		---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:																				
	8703.60.31	---- Ambulances and prison vans, not more than three years old	u												15%	15%	10.0%				2.5%	
	8703.60.32	---- Ambulances and prison vans, more than three years old	u	TB											15%	15%	10.0%				2.5%	
	8703.60.33	---- Hearses not more than three years old	u												15%	15%	Ex		Rs.2,000/- per cm ³	2.5%		
	8703.60.34	---- Hearses more than three years old	u	TB											15%	15%	Ex		Rs.2,000/- per cm ³	2.5%		
	8703.60.35	---- Motor cars including station wagons and racing cars, not more than three years old	u	TS											15%	15%	Ex		1000 cm ³ <x≤1300cm ³ =Rs.2,300/- per cm ³ 1300 cm ³ <x≤1500cm ³ =Rs.2,850/- per cm ³	2.5%		
	8703.60.36	---- Motor cars including station wagons and racing cars, more than three years old	u	TB											15%	15%	Ex		1000 cm ³ <x≤1300cm ³ =Rs.2,300/- per cm ³ 1300 cm ³ <x≤1500cm ³ =Rs.2,850/- per cm ³	2.5%		
	8703.60.38	---- Other, not more than three years old	u	TS											15%	15%	Ex		1000 cm ³ <x≤1300cm ³ =Rs.2,300/- per cm ³ 1300 cm ³ <x≤1500cm ³ =Rs.2,850/- per cm ³	2.5%		
	8703.60.39	---- Other, more than three years old	u	TB											15%	15%	Ex		1000 cm ³ <x≤1300cm ³ =Rs.2,300/- per cm ³ 1300 cm ³ <x≤1500cm ³ =Rs.2,850/- per cm ³	2.5%		
		---- Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																				
	8703.60.41	---- Ambulances and prison vans not more than three years old	u												15%	15%	10.0%				2.5%	
	8703.60.42	---- Ambulances and prison vans more than three years old	u	TB											15%	15%	10.0%				2.5%	
	8703.60.43	---- Hearses not more than three years old	u												15%	15%	Ex		Rs.2,500/- per cm ³	2.5%		
	8703.60.44	---- Hearses more than three years old	u	TB											15%	15%	Ex		Rs.2,500/- per cm ³	2.5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8703.60.48	---- Other , not more than three years old	u	TS											15%	15%	Ex		Rs.5,700/- per cm ³	2.5%		
	8703.60.49	---- Other , more than three years old	u	TB											15%	15%	Ex		Rs.5,700/- per cm ³	2.5%		
		--- Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																				
	8703.60.51	---- Of a cylinder capacity not exceeding 1,600 cc , not more than three years old	u	TS											15%	15%	Ex		Rs.4,000/- per cm ³	2.5%		
	8703.60.52	---- Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	u	TB											15%	15%	Ex		Rs.4,000/- per cm ³	2.5%		
	8703.60.53	---- Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old	u	TS											15%	15%	Ex		Rs.5,200/- per cm ³	2.5%		
	8703.60.54	---- Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old	u	TB											15%	15%	Ex		Rs.5,200/- per cm ³	2.5%		
	8703.60.58	---- Other , not more than three years old	u	TS											15%	15%	Ex		Rs.5,700/- per cm ³	2.5%		
	8703.60.59	---- Other , more than three years old	u	TB											15%	15%	Ex		Rs.5,700/- per cm ³	2.5%		
		--- Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :																				
	8703.60.61	---- Ambulances and prison vans not more than three years old	u												15%	15%	10.0%			2.5%		
	8703.60.62	---- Ambulances and prison vans more than three years old	u	TB											15%	15%	10.0%			2.5%		
	8703.60.63	---- Hearses not more than three years old	u												15%	15%	Ex		Rs.2,500/- per cm ³	2.5%		
	8703.60.64	---- Hearses more than three years old	u	TB											15%	15%	Ex		Rs.2,500/- per cm ³	2.5%		
	8703.60.68	---- Other , not more than three years old	u	TS											15%	15%	Ex		2000 cm ³ <x≤2500cm ³ =Rs.6000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs.7,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs.8,000/- per cm ³	2.5%		
	8703.60.69	---- Other , more than three years old																	2000 cm ³ <x≤2500cm ³ =Rs.6000/- per cm ³			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
			u	TB											15%	15%	Ex		2500 cm ³ <x≤2750cm ³ =Rs.7,000/- per cm ³	2.5%	
																			2750 cm ³ <x≤3000cm ³ =Rs.8,000/- per cm ³		
		--- Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :																			
	8703.60.71	---- Not more than three years old	u	TS											15%	15%	Ex		2000 cm ³ <x≤2500cm ³ =Rs.6000/- per cm ³	2.5%	
																			2500 cm ³ <x≤2750cm ³ =Rs.7,000/- per cm ³		
																			2750 cm ³ <x≤3000cm ³ =Rs.8,000/- per cm ³		
	8703.60.72	---- More than three years old	u	TB											15%	15%	Ex		2000 cm ³ <x≤2500cm ³ =Rs.6000/- per cm ³	2.5%	
																			2500 cm ³ <x≤2750cm ³ =Rs.7,000/- per cm ³		
																			2750 cm ³ <x≤3000cm ³ =Rs.8,000/- per cm ³		
		--- Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :																			
	8703.60.81	---- Ambulances and prison vans not more than three years old	u												15%	15%	10.0%				2.5%
	8703.60.82	---- Ambulances and prison vans more than three years old	u	TB											15%	15%	10.0%				2.5%
	8703.60.83	---- Hearses not more than three years old	u												15%	15%	Ex		Rs.3,500/- per cm ³		2.5%
	8703.60.84	---- Hearses more than three years old	u	TB											15%	15%	Ex		Rs.3,500/- per cm ³		2.5%
	8703.60.88	---- Other , not more than three years old																	3000 cm ³ <x≤4000cm ³ =Rs.9,000/- per cm ³		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
				u	TS										15%	15%	Ex		4000 cm ³ <= Rs.10,000/- per cm ³	2.5%			
	8703.60.89	----	Other , more than three years old	u	TB										15%	15%	Ex		3000 cm ³ <x<=4000cm ³ =Rs.9,000/- per cm ³	2.5%			
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :																				
	8703.60.91	----	Not more than three years old	u	TS										15%	15%	Ex		3000 cm ³ <x<=4000cm ³ =Rs.9,000/- per cm ³	2.5%			
	8703.60.92	----	More than three years old	u	TB										15%	15%	Ex		3000 cm ³ <x<=4000cm ³ =Rs.9,000/- per cm ³	2.5%			
	8703.70	-	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :																				
		---	Vehicles other than motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :																				
	8703.70.11	----	Ambulances and prison vans not more than three years old	u											15%	15%	10.0%				2.5%		
	8703.70.12	----	Ambulances and prison vans more than three years	u	TB										15%	15%	10.0%				2.5%		
	8703.70.13	----	Hearse not more than three years old	u											15%	15%	Ex		Rs.2,000/- per cm ³	2.5%			
	8703.70.14	----	Hearse more than three years old	u	TB										15%	15%	Ex		Rs.2,000/- per cm ³	2.5%			
	8703.70.15	----	Auto-trishaws, not more than two years old	u	TS										15%	15%	Ex		Rs.1,450/- per cm ³	2.5%			
	8703.70.16	----	Auto-trishaws, more than two years old	u	TB										15%	15%	Ex		Rs.1,450/- per cm ³	2.5%			
	8703.70.18	----	Other, not more than three years old	u	TS										15%	15%	Ex		Rs.3,400/- per cm ³	2.5%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8703.70.19	---- Other, more than three years old	u	TB											15%	15%	Ex		Rs.3,400/- per cm ³	2.5%		
		--- Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :																				
	8703.70.21	---- Go-Karts , not more than three years old	u	TS											Free	15%	10.0%				2.5%	
	8703.70.22	---- Go-Karts , more than three years old	u	TB											Free	15%	10.0%				2.5%	
	8703.70.23	---- Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old	u	TS											15%	15%	Ex		Rs.400,000/- per unit	2.5%		
	8703.70.24	---- Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old	u	TB											15%	15%	Ex		Rs.400,000/- per unit	2.5%		
	8703.70.25	---- All terrain vehicle (ATV) , not more than three years old	u	TS											15%	15%	10.0%				2.5%	
	8703.70.26	---- All terrain vehicle (ATV) , more than three years old	u	TB											15%	15%	10.0%				2.5%	
	8703.70.28	---- Other , not more than three years old	u	TS											15%	15%	Ex		Rs.3,400/- per cm ³	2.5%		
	8703.70.29	---- Other , more than three years old	u	TB											15%	15%	Ex		Rs.3,400/- per cm ³	2.5%		
		--- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:																				
	8703.70.31	---- Ambulances and prison vans, not more than three years old	u												15%	15%	10.0%				2.5%	
	8703.70.32	---- Ambulances and prison vans, more than three years old	u	TB											15%	15%	10.0%				2.5%	
	8703.70.33	---- Hearses not more than three years old	u												15%	15%	Ex		Rs.2,000/- per cm ³	2.5%		
	8703.70.34	---- Hearses more than three years old	u	TB											15%	15%	Ex		Rs.2,000/- per cm ³	2.5%		
	8703.70.35	---- Motor cars including station wagons and racing cars, not more than three years old	u	TS											15%	15%	Ex		Rs.3,400/- per cm ³	2.5%		
	8703.70.36	---- Motor cars including station wagons and racing cars, more than three years old	u	TB											15%	15%	Ex		Rs.3,400/- per cm ³	2.5%		
	8703.70.38	---- Other, not more than three years old	u	TS											15%	15%	Ex		Rs.3,400/- per cm ³	2.5%		
	8703.70.39	---- Other, more than three years old	u	TB											15%	15%	Ex		Rs.3,400/- per cm ³	2.5%		
		--- Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																				
	8703.70.41	---- Ambulances and prison vans not more than three years old	u												15%	15%	10.0%				2.5%	
	8703.70.42	---- Ambulances and prison vans more than three years old	u	TB											15%	15%	10.0%				2.5%	
	8703.70.43	---- Hearses not more than three years old	u												15%	15%	Ex		Rs.3,000/- per cm ³	2.5%		
	8703.70.44	---- Hearses more than three years old	u	TB											15%	15%	Ex		Rs.3,000/- per cm ³	2.5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8703.70.48	---- Other , not more than three years old	u	TS											15%	15%	Ex		Rs.6,900/- per cm ³	2.5%		
	8703.70.49	---- Other , more than three years old	u	TB											15%	15%	Ex		Rs.6,900/- per cm ³	2.5%		
		--- Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																				
	8703.70.51	---- Of a cylinder capacity not exceeding 1,600 cc , not more than three years old	u	TS											15%	15%	Ex		Rs.4,600/- per cm ³	2.5%		
	8703.70.52	---- Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	u	TB											15%	15%	Ex		Rs.4,600/- per cm ³	2.5%		
	8703.70.53	---- Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old	u	TS											15%	15%	Ex		Rs.5,700/- per cm ³	2.5%		
	8703.70.54	---- Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old	u	TB											15%	15%	Ex		Rs.5,700/- per cm ³	2.5%		
	8703.70.58	---- Other , not more than three years old	u	TS											15%	15%	Ex		Rs.6,900/- per cm ³	2.5%		
	8703.70.59	---- Other , more than three years old	u	TB											15%	15%	Ex		Rs.6,900/- per cm ³	2.5%		
		--- Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :																				
	8703.70.61	---- Ambulances and prison vans not more than three years old	u												15%	15%	10.0%			2.5%		
	8703.70.62	---- Ambulances and prison vans more than three years old	u	TB											15%	15%	10.0%			2.5%		
	8703.70.63	---- Hearses not more than three years old	u												15%	15%	Ex		Rs.4,000/- per cm ³	2.5%		
	8703.70.64	---- Hearses more than three years old	u	TB											15%	15%	Ex		Rs.4,000/- per cm ³	2.5%		
	8703.70.68	---- Other , not more than three years old	u	TS											15%	15%	Ex		2000 cm ³ <x≤2500cm ³ =Rs.7000/- per cm ³ 2500 cm ³ <x≤2750cm ³ =Rs.8,000/- per cm ³ 2750 cm ³ <x≤3000cm ³ =Rs9,000/- per cm ³	2.5%		
	8703.70.69	---- Other , more than three years old																	2000 cm ³ <x≤2500cm ³ =Rs.7000/- per cm ³	2.5%		

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
			u	TB											15%	15%	Ex		2500 cm ³ <x≤2750cm ³ =Rs.8,000/- per cm ³	2.5%	
																			2750 cm ³ <x≤3000cm ³ =Rs9,000/- per cm ³		
		--- Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :																			
8703.70.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg, not more than three years old	u	TS											15%	15%	Ex		2000 cm ³ <x≤2500cm ³ =Rs.7000/- per cm ³	2.5%	
																			2500 cm ³ <x≤2750cm ³ =Rs.8,000/- per cm ³		
																			2750 cm ³ <x≤3000cm ³ =Rs9,000/- per cm ³		
8703.70.72	----	Motor-homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old	u	TS											15%	Ex	10.0%				2.5%
8703.70.78	----	Other, not more than three years old	u	TS											15%	15%	Ex		2000 cm ³ <x≤2500cm ³ =Rs.7000/- per cm ³	2.5%	
																			2500 cm ³ <x≤2750cm ³ =Rs.8,000/- per cm ³		
																			2750 cm ³ <x≤3000cm ³ =Rs9,000/- per cm ³		
8703.70.79	----	Other, more than three years old	u	TB											15%	15%	Ex		2000 cm ³ <x≤2500cm ³ =Rs.7000/- per cm ³	2.5%	
																			2500 cm ³ <x≤2750cm ³ =Rs.8,000/- per cm ³		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
			u	TB											15%	15%	Ex		4000 cm ³ <= Rs.11,000/- per cm ³	2.5%		
8703.80	-	Other vehicles, with only electric motor for propulsion :																				
		Electric auto-trishaws:																				
8703.80.11	----	Not more than two years old	u	TS											15%	15%	Ex		Rs.7,500 per kW for not more than one year old	2.5%		
																			Rs.10,000 per kW for other			
8703.80.12	----	More than two years old	u	TB											15%	15%	Ex		Rs.15,000 per kW	2.5%		
		Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:																				
8703.80.21	----	Not more than 3 years old	u	TS											15%	15%	Ex		Rs.7,500 per kW for not more than one year old	2.5%		
																			Rs.15,000 per kW for other			
8703.80.22	----	More than 3 years old	u	TB											15%	15%	Ex		Rs.20,000 per kW	2.5%		
		Other, powered by on board accumulators charged by external electric source (e.g. National Grid), not more than 3 years old :																				
8703.80.31	----	Capacity of motors not exceeding 50kW	u	TS											15%	15%	Ex		Rs.7,500 per kW for not more than one year old	2.5%		
																			Rs.15,000 per kW for other			
8703.80.32	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	u	TS											15%	15%	Ex		Rs.10,000 per kW for not more than one year old	2.5%		
																			Rs.15,000 per kW for other			
8703.80.33	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	u	TS											15%	15%	Ex		Rs.15,000 per kW for not more than one year old	2.5%		
																			Rs.25,000 per kW for other			
8703.80.34	----	Capacity of motors exceeding 200kW	u	TS											15%	15%	Ex		Rs.40,000 per kW for not more than one year old	2.5%		
																			Rs.55,000 per kW for other			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
		--- Other , driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid) , more than 3 years old :																				
	8703.80.41	---- Capacity of motors not exceeding 50kW	u	TB											15%	15%	Ex				Rs.20,000 per kW	2.5%
	8703.80.42	---- Capacity of motors exceeding 50kW but not exceeding 100kW	u	TB											15%	15%	Ex				Rs.30,000 per kW	2.5%
	8703.80.43	---- Capacity of motors exceeding 100kW but not exceeding 200kW	u	TB											15%	15%	Ex				Rs.45,000 per kW	2.5%
	8703.80.44	---- Capacity of motors exceeding 200kW	u	TB											15%	15%	Ex				Rs.60,000 per kW	2.5%
		--- Other , powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board, not more than 3 years old :																				
	8703.80.51	---- Capacity of motors not exceeding 50kW	u	TS											15%	15%	Ex				Rs.7,500 per kW for not more than one year old	2.5%
																					Rs.15,000 per kW for other	
	8703.80.52	---- Capacity of motors exceeding 50kW, but not exceeding 100kW	u	TS											15%	15%	Ex				Rs.10,000 per kW for not more than one year old	2.5%
																					Rs.15,000 per kW for other	
	8703.80.53	---- Capacity of motors exceeding 100kW, but not exceeding 200kW	u	TS											15%	15%	Ex				Rs.15,000 per kW for Unregistered (Brand New)	2.5%
																					Rs.25,000 per kW for other	
	8703.80.54	---- Capacity of motors exceeding 200kW	u	TS											15%	15%	Ex				Rs.40,000 per kW for not more than one year old	2.5%
																					Rs.55,000 per kW for other	
		--- Other , powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board ,more than 3 years old :																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	8703.80.61	----	Capacity of motors not exceeding 50kW	u	TB											15%	15%	Ex		Rs.20,000 per kW	2.5%	
	8703.80.62	----	Capacity of motors exceeding 50kW but not exceeding 100kW	u	TB											15%	15%	Ex		Rs.30,000 per kW	2.5%	
	8703.80.63	----	Capacity of motors exceeding 100kW but not exceeding 200kW	u	TB											15%	15%	Ex		Rs.45,000 per kW	2.5%	
	8703.80.64	----	Capacity of motors exceeding 200kW	u	TB											15%	15%	Ex		Rs.60,000 per kW	2.5%	
		---	Other :																			
	8703.80.71	----	Not more than three years old	u	TS											15%	15%	Ex		Rs.40,000 per kW for not more than one year old	2.5%	
																				Rs.55,000 per kW for other		
	8703.80.72	----	More than three years old	u	TB											15%	15%	Ex		Rs.60,000 per kW	2.5%	
	8703.90	-	Other :																			
		---	Not more than three years old :																			
	8703.90.11	----	With wankel rotary engine	u	TS											15%	15%	Ex		Rs.1,000,000 per unit	2.5%	
	8703.90.19	----	Other	u	TS											15%	15%	Ex		Rs.1,000,000 per unit	2.5%	
		---	More than three years old																			
	8703.90.21	----	With wankel rotary engine	u	TB											15%	15%	Ex		Rs.1,500,000 per unit	2.5%	
	8703.90.29	----	Other	u	TB											15%	15%	Ex		Rs.1,500,000 per unit	2.5%	
87.04			Motor vehicles for the transport of goods.																			
	8704.10.00	-	Dumpers designed for off-highway use	u	TS					Free	Free				Free	Free	Ex	10.0%			2.5%	
		-	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :																			
	8704.21	--	g.v.w. not exceeding 5 tonnes :	u																	2.5%	
		---	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	TS				Free					Free	Free	Ex	10.0%				2.5%	
	8704.21.12	----	Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old	u	TB				Free					Free	Free	15%	10.0%				2.5%	
	8704.21.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	u										Free	Free	Ex	10.0%				2.5%	
	8704.21.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	u	TB									Free	Free	Ex	10.0%				2.5%	
		---	Auto-trishaws :																			
	8704.21.21	----	Not more than four years old	u	TS									Free	Free	15%	Ex			Rs.375/- per cm ³	2.5%	
	8704.21.22	----	More than four years old	u	TB									Free	Free	15%	Ex			Rs.375/- per cm ³	2.5%	
		---	Chassis fitted with engines and cabs																			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8704.21.31	---- for vehicles of national subdivision 8704.21.43, not more than four years old	u	TS											15%	Ex	Ex		Rs.500,000 per unit	2.5%		
	8704.21.32	---- for vehicles of national subdivision 8704.21.44, more than four years old	u	TB											15%	Ex	Ex		Rs.1,000,000 per unit	2.5%		
	8704.21.33	---- for vehicles of national subdivision 8704.21.51, not more than four years old	u	TS											15%	Ex	Ex		Rs.500,000 per unit	2.5%		
	8704.21.34	---- for vehicles of national subdivision 8704.21.52, more than four years old	u	TB											15%	Ex	Ex		Rs.1,000,000 per unit	2.5%		
	8704.21.35	---- for vehicles of national subdivision 8704.21.63,not more than four years old	u	TS											15%	Ex	Ex		Rs.500,000 per unit	2.5%		
	8704.21.36	---- for vehicles of national subdivision 8704.21.64, more than four years old	u	TB											15%	Ex	Ex		Rs.1,000,000 per unit	2.5%		
	8704.21.37	---- for vehicles of national subdivision 8704.21.67, not more than four years old	u	TS											15%	Ex	Ex		Rs.1,400,000 per unit	2.5%		
	8704.21.38	---- for vehicles of national subdivision 8704.21.68, more than four years old	u	TB											15%	Ex	Ex		Rs.2,500,000 per unit	2.5%		
		--- 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 years old	u	TS											15%	15%	Ex		Rs.600,000 per unit	2.5%		
	8704.21.42	---- Cargo carrying capacity of less than 800kg , more than four years old	u	TB											15%	15%	Ex		Rs.1,000,000 per unit	2.5%		
	8704.21.43	---- Cargo carrying capacity of 800kg or more, not more than four years old	u	TS											15%	Ex	Ex		Rs.600,000 per unit	2.5%		
	8704.21.44	---- Cargo carrying capacity of 800kg or more, more than four years old	u	TB											15%	Ex	Ex		Rs.1,000,000 per unit	2.5%		
		--- 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 :																				

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L											
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG																		
	8704.21.51	----	Not more than four years old	u	TS																15%	Ex	Ex				Rs.1,000,000 per unit	2.5%					
	8704.21.52	----	More than four years old	u	TB																15%	Ex	Ex				Rs.2,000,000 per unit	2.5%					
		----	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :																														
	8704.21.61	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old	u	TS																	15%	15%	Ex				Rs.600,000 per unit	2.5%				
	8704.21.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old	u	TB																	15%	15%	Ex				Rs.1,000,000 per unit	2.5%				
	8704.21.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old	u	TS																	15%	Ex	Ex				Rs.600,000 per unit	2.5%				
	8704.21.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old	u	TB																	15%	Ex	Ex				Rs.1,000,000 per unit	2.5%				
	8704.21.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u	TS																	15%	Ex	Ex				Rs.1,500,000 per unit	2.5%				
	8704.21.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	u	TB																	15%	Ex	Ex				Rs.2,500,000 per unit	2.5%				
	8704.21.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u	TS																	15%	Ex	Ex				Rs.1,500,000 per unit	2.5%				
	8704.21.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	TB																	15%	Ex	Ex				Rs.2,500,000 per unit	2.5%				
		----	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 seat.																														
	8704.21.71	----	Not more than four years old	u	TS																	15%	Ex	Ex				Rs.2,000,000 per unit	2.5%				
	8704.21.72	----	More than four years old	u	TB																	15%	Ex	Ex				Rs.2,500,000 per unit	2.5%				
		----	Other :																														

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	8704.21.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	u	TS											15%	Ex	Ex		Rs.5,000,000 per unit	2.5%	
	8704.21.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old	u	TB											15%	Ex	Ex		Rs.6,000,000 per unit	2.5%	
	8704.21.93	----	Other vehicles not more than four years old	u	TS											15%	Ex	Ex		Rs.4,500,000 per unit	2.5%	
	8704.21.99	----	Other vehicles more than four years old	u	TB											15%	Ex	Ex		Rs.6,000,000 per unit	2.5%	
	8704.22	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :																			
		---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :																			
	8704.22.41	----	Not more than five years old	u	TS				Free	Free	Free		Free	Free	Free	Free	Ex	10.0%			2.5%	
	8704.22.42	----	More than five years old but less than ten years old	u	TS				Free	Free	Free		Free	Free	Free	Free	15%	Ex		Rs.1,500,000 per unit	2.5%	
	8704.22.43	----	More than ten years old	u	TB				Free	Free	Free		Free	Free	Free	Free	15%	Ex		Rs.3,000,000 per unit	2.5%	
		---	Garbage trucks equipped with waste compacting mechanism. :																			
	8704.22.51	----	Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	Ex	10.0%			2.5%	
	8704.22.52	----	More than five years old	u	TB				Free	Free	Free		Free	Free	Free	Free	15%	Ex		Rs.125,000 per unit	2.5%	
		---	Other :																			
	8704.22.61	----	Not more than five years old	u	TS				Free	Free	Free		Free	Free	Free	Free	15%	Ex		Rs.1,000,000 per unit	2.5%	
	8704.22.62	----	More than five years old but less than ten years old	u	TS				Free	Free	Free		Free	Free	Free	Free	15%	Ex		Rs.2,500,000 per unit	2.5%	
	8704.22.63	----	More than ten years old	u	TB				Free	Free	Free		Free	Free	Free	Free	15%	Ex		Rs.4,000,000 per unit	2.5%	
	8704.23	--	g.v.w. exceeding 20 tonnes :																			
		---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :																			
	8704.23.51	----	Not more than five years old	u	TS				Free	Free	Free		Free	Free	Free	Free	15%	10.0%			2.5%	
	8704.23.52	----	More than five years old but less than ten years old	u	TS				Free	Free	Free		Free	Free	Free	Free	15%	Ex		Rs.1,500,000 per unit	2.5%	
	8704.23.53	----	More than ten years old	u	TB				Free	Free	Free		Free	Free	Free	Free	15%	Ex		Rs.3,000,000 per unit	2.5%	
		---	Garbage trucks equipped with waste compacting mechanism :																			
	8704.23.61	----	Not more than five years old	u					Free	Free			Free	Free	Free	Free	15%	10.0%			2.5%	
	8704.23.62	----	More than five years old	u	TB				Free	Free			Free	Free	Free	Free	15%	Ex		Rs.125,000 per unit	2.5%	
		---	Other :																			
	8704.23.71	----	Not more than five years old	u	TS				Free	Free			Free	Free	Free	Free	15%	Ex		Rs.1,000,000 per unit	2.5%	
	8704.23.72	----	More than five years old but less than ten years old	u	TS				Free	Free			Free	Free	Free	Free	15%	Ex		Rs.2,500,000 per unit	2.5%	
	8704.23.73	----	More than ten years old	u	TB				Free	Free			Free	Free	Free	Free	15%	Ex		Rs.4,000,000 per unit	2.5%	
		-	Other, with spark-ignition internal combustion piston engine :																			
	8704.31	--	g.v.w. not exceeding 5 tonnes :																			
		---	Special purpose tankers/bowsters and trucks:																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	8704.31.11	----	Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	u	TS				Free						Free	Free	15%	10.0%			2.5%	
	8704.31.12	----	Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old	u	TB				Free						Free	Free	15%	10.0%			2.5%	
	8704.31.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	u	TS										Free	Free	Ex	10.0%			2.5%	
	8704.31.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	u	TB										Free	Free	Ex	10.0%			2.5%	
		---	Auto-trishaws :																			
	8704.31.21	----	With two-stroke petrol engine	u	TB										Free	Free	15%	Ex			Rs.500/- per cm ³	2.5%
	8704.31.22	----	Other, not more than four years old	u	TS										Free	Free	15%	Ex			Rs.500/- per cm ³	2.5%
	8704.31.23	----	Other, more than four years old	u	TB										Free	Free	15%	Ex			Rs.500/- per cm ³	2.5%
		---	Chassis fitted with engines and cabs :																			
	8704.31.31	----	for vehicles of national subdivision 8704.31.43, not more than four years old	u	TS											15%	15%	Ex			Rs.500,000 per unit	2.5%
	8704.31.32	----	for vehicles of national subdivision 8704.31.44, more than four years old	u	TB											15%	Ex	Ex			Rs.1,000,000 per unit	2.5%
	8704.31.33	----	for vehicles of national subdivision 8704.31.51, not more than four years old	u	TS											15%	15%	10.0%			Rs.500,000 per unit	2.5%
	8704.31.34	----	for vehicles of national subdivision 8704.31.52, more than four years old	u	TB											15%	Ex	Ex			Rs.1,000,000 per unit	2.5%
	8704.31.35	----	for vehicles of national subdivision 8704.31.63, not more than four years old	u	TS											15%	15%	Ex			Rs.500,000 per unit	2.5%
	8704.31.36	----	for vehicles of national subdivision 8704.31.64, more than four years old	u	TB											15%	Ex	Ex			Rs.1,000,000 per unit	2.5%
	8704.31.37	----	for vehicles of national subdivision 8704.31.67, not more than four years old	u	TS											15%	Ex	Ex			Rs.1,400,000 per unit	2.5%
	8704.31.38	----	for vehicles of national subdivision 8704.31.68, more than four years old	u	TB											15%	Ex	Ex			Rs.2,500,000 per unit	2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
		--- Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																				
	8704.31.41	---- Cargo carrying capacity of less than 800kg, not more than four years old	u	TS											15%	15%	Ex				Rs.600,000 per unit	2.5%
	8704.31.42	---- Cargo carrying capacity of less than 800kg , more than four years old	u	TB											15%	15%	Ex				Rs.1,000,000 per unit	2.5%
	8704.31.43	---- Cargo carrying capacity of 800kg or more, not more than four years old	u	TS											15%	Ex	Ex				Rs.600,000 per unit	2.5%
	8704.31.44	---- Cargo carrying capacity of 800kg or more, more than four years old	u	TB											15%	Ex	Ex				Rs.1,000,000 per unit	2.5%
		--- Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more:																				
	8704.31.51	---- Not more than four years old	u	TS											15%	Ex	Ex				Rs.600,000 per unit	2.5%
	8704.31.52	---- More than four years old	u	TB											15%	Ex	Ex				Rs.2,000,000 per unit	2.5%
		--- Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :																				
	8704.31.61	---- Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old	u	TS											15%	15%	Ex				Rs.600,000 per unit	2.5%
	8704.31.62	---- Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old	u	TB											15%	15%	Ex				Rs.1,000,000 per unit	2.5%
	8704.31.63	---- Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old	u	TS											15%	Ex	Ex				Rs.600,000 per unit	2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8704.31.64	---- Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old	u	TB											15%	Ex	Ex		Rs.1,000,000 per unit	2.5%		
	8704.31.65	---- Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u	TS											15%	Ex	Ex		Rs.1,500,000 per unit	2.5%		
	8704.31.66	---- Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	u	TB											15%	Ex	Ex		Rs.2,500,000 per unit	2.5%		
	8704.31.67	---- Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u	TS											15%	Ex	Ex		Rs.1,500,000 per unit	2.5%		
	8704.31.68	---- Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	TB											15%	Ex	Ex		Rs.2,500,000 per unit	2.5%		
		--- Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																				
	8704.31.71	---- Not more than four years old	u	TS											15%	Ex	Ex		Rs.1,750/- per cm ³	2.5%		
	8704.31.72	---- More than four years old	u	TB											15%	Ex	Ex		Rs.1,750/- per cm ³	2.5%		
		Other :																				
	8704.31.91	---- Vehicles with separate bodies for cabin and cargo area, not more than four years old	u	TS											15%	Ex	Ex		Rs.5,000,000 per unit	2.5%		
	8704.31.92	---- Vehicles with separate bodies for cabin and cargo area, more than four years old	u	TB											15%	Ex	Ex		Rs.6,000,000 per unit	2.5%		
	8704.31.93	---- Other not more than four years old	u	TS											15%	Ex	Ex		Rs.1,750/- per cm ³	2.5%		
	8704.31.99	---- Other more than four years old	u	TB											15%	Ex	Ex		Rs.1,750/- per cm ³	2.5%		
	8704.32	-- g.v.w. exceeding 5 tonnes :																				
		--- Tankers and bowlers with stainless steel tanks for transport of milk and refrigerated trucks :																				
	8704.32.41	---- Not more than five years old	u	TS				Free	Free	Free		Free	Free	Free	Free	15%	10.0%			2.5%		
	8704.32.42	---- More than five years old but not more than ten years old	u	TS				Free	Free	Free		Free	Free	Free	Free	15%	Ex		Rs.1,500,000 per unit	2.5%		
	8704.32.43	---- More than ten years old	u	TB				Free	Free	Free		Free	Free	Free	Free	15%	Ex		Rs.3,000,000 per unit	2.5%		
		--- Garbage trucks equipped with waste compacting mechanism :																				
	8704.32.51	---- Not more than five years old	u	TS				Free	Free			Free	Free	Free	Free	15%	10.0%			2.5%		
	8704.32.52	---- More than five years old	u	TB				Free	Free			Free	Free	Free	Free	15%	Ex		Rs.125,000 per unit	2.5%		
		--- Other :																				
	8704.32.61	---- Not more than five years old	u	TS				Free	Free			4%	1.5%	Free	Free	15%	Ex		Rs.1,000,000 per unit	2.5%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8704.32.62	----	More than five years old but not more than ten years old	u	TS					Free	Free		4%	1.5%	Free	Free	15%	Ex		Rs.2,500,000 per unit	2.5%		
	8704.32.63	----	More than ten years old	u	TB					Free	Free		4%	1.5%	Free	Free	15%	Ex		Rs.4,000,000 per unit	2.5%		
	8704.90	-	Other :																				
	8704.90.10	---	Electric auto-trishaws not more than five years old	u	TS											15%	15%	Ex		Rs.7,500/= per kW	2.5%		
	8704.90.20	---	Electric auto-trishaws more than five years old	u	TB											15%	15%	Ex		Rs.7,500/= per kW	2.5%		
		---	Other electric, not more than five years old																				
	8704.90.31	----	Capacity of motors not exceeding 50kW	u	TS											15%	15%	Ex		Rs.7,500/= per kW	2.5%		
	8704.90.32	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	u	TS											15%	15%	Ex		Rs.10,000/= per kW	2.5%		
	8704.90.33	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	u	TS											15%	15%	Ex		Rs.15,000/= per kW	2.5%		
	8704.90.34	----	Capacity of motors exceeding 200kW	u	TS											15%	15%	Ex		Rs.40,000/= per kW	2.5%		
		---	Other electric, more than five years old																				
	8704.90.41	----	Capacity of motors not exceeding 50kW	u	TB											15%	15%	Ex		Rs.20,000/= per kW	2.5%		
	8704.90.42	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	u	TB											15%	15%	Ex		Rs.30,000/= per kW	2.5%		
	8704.90.43	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	u	TB											15%	15%	Ex		Rs.45,000/= per kW	2.5%		
	8704.90.44	----	Capacity of motors exceeding 200kW	u	TB											15%	15%	Ex		Rs.60,000/= per kW	2.5%		
	8704.90.50	---	Other, not more than five years old	u	TS											15%	Ex	Ex		Rs.1,000,000 per unit	2.5%		
	8704.90.60	---	Other, more than five years old	u	TB											15%	Ex	Ex		Rs.1,500,000 per unit	2.5%		
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 :																				
	8705.10.10	---	Not more than ten years old	u	TS					Free	Free		Free	Free	Free	Free	Ex	10.0%			2.5%		
	8705.10.20	---	More than ten years old	u	TB					Free	Free		Free	Free	Free	Free	Ex	10.0%			2.5%		
	8705.20	-	Mobile drilling derricks :																				
	8705.20.10	---	Not more than seven years old	u	TS					Free	Free		Free	Free	Free	Free	Ex	10.0%			2.5%		
	8705.20.20	---	More than seven years old	u	TB					Free	Free		Free	Free	Free	Free	Ex	10.0%			2.5%		
	8705.30	-	Fire fighting vehicles :																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	8705.30.10	---	Not more than seven years old	u	TS					Free	Free		Free	Free	Free	Free	Ex	10.0%			2.5%	
	8705.30.20	---	More than seven years old	u	TB					Free	Free		Free	Free	Free	Free	15%	10.0%			2.5%	
	8705.40	-	Concrete-mixer lorries :																			
	8705.40.10	---	Not more than ten years old	u	TS					Free	Free		Free	Free	Free	Free	Ex	10.0%			2.5%	
	8705.40.20	---	More than ten years old	u	TB					Free	Free		Free	Free	Free	Free	Ex	10.0%			2.5%	
	8705.90	-	Other :																			
		---	Gully bowzers equipped with suction pumps for extracting sewage water /wastes:																			
	8705.90.21	----	Not more than seven years old	u	TS					Free	Free		Free	Free	Free	Free	Ex	10.0%			2.5%	
	8705.90.22	----	More than seven years old	u	TB					Free	Free		Free	Free	Free	Free	Con	10.0%			2.5%	
		---	Concrete pump trucks :																			
	8705.90.31	----	Not more than ten years old	u	TS					Free	Free		Free	Free	Free	Free	15%	10.0%			2.5%	
	8705.90.32	----	More than ten years old	u	TB					Free	Free		Free	Free	Free	Free	15%	10.0%			2.5%	
		---	Mobile Workshops																			
	8705.90.41	----	Modified vehicles of heading 87.02, not more than three years old	u	TS				Free	Free	Free		Free	Free	Free	Free	15%	10.0%			Rs.4,500,000 per unit	2.5%
	8705.90.42	----	Modified vehicles of heading 87.02, more than three years old	u	L				Free	Free	Free		Free	Free	Free	Free	15%	10.0%			Rs.6,000,000 per unit	2.5%
	8705.90.43	----	Modified vehicles of heading 87.03, not more than three years old	u	TS				Free	Free	Free		Free	Free	Free	Free	15%	10.0%			Rs.11,000 per cm3	2.5%
	8705.90.44	----	Modified vehicles of heading 87.03, more than three years old	u	L				Free	Free	Free		Free	Free	Free	Free	15%	10.0%			Rs.11,000 per cm3	2.5%
	8705.90.45	----	Modified vehicles of heading 87.04, not more than three years old	u	TS				Free	Free	Free		Free	Free	Free	Free	15%	10.0%			Rs.4,500,000 per unit	2.5%
	8705.90.46	----	Modified vehicles of heading 87.04, more than three years old	u	L				Free	Free	Free		Free	Free	Free	Free	15%	10.0%			Rs.6,000,000 per unit	2.5%
	8705.90.47	----	Other, not more than seven years old	u	TS				Free	Free	Free		Free	Free	Free	Free	15%	10.0%			Rs.1,000,000 per unit	2.5%
	8705.90.48	----	Other, more than seven years old	u	L				Free	Free	Free		Free	Free	Free	Free	15%	10.0%			Rs.2,500,000 per unit	2.5%
		---	Other, Modified vehicles of heading 87.02, 87.03 and 87.04																			
	8705.90.51	----	Modified vehicles of heading 87.02, not more than three years old	u	TS				Free	Free	Free		Free	Free	Free	Free	15%	10.0%			Rs.4,500,000 per unit	2.5%
	8705.90.52	----	Modified vehicles of heading 87.02, more than three years old	u	L				Free	Free	Free		Free	Free	Free	Free	15%	10.0%			Rs.6,000,000 per unit	2.5%
	8705.90.53	----	Modified vehicles of heading 87.03, not more than three years old	u	TS				Free	Free	Free		Free	Free	Free	Free	15%	10.0%			Rs.11,000 per cm3	2.5%
	8705.90.54	----	Modified vehicles of heading 87.03, more than three years old	u	L				Free	Free	Free		Free	Free	Free	Free	15%	10.0%			Rs.11,000 per cm3	2.5%
	8705.90.55	----	Modified vehicles of heading 87.04, not more than three years old	u	TS				Free	Free	Free		Free	Free	Free	Free	15%	10.0%			Rs.4,500,000 per unit	2.5%
	8705.90.56	----	Modified vehicles of heading 87.04, more than three years old	u	L				Free	Free	Free		Free	Free	Free	Free	15%	10.0%			Rs.6,000,000 per unit	2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG										
		Other :																						
	8705.90.91	g. v. w. not exceeding 4 tonnes , not more than seven years old (except Aerial Platform Trucks)	u	TS						Free	Free		Free	Free	Free	Free	Free	15%	Ex		Rs.1,500,000 per unit	2.5%		
	8705.90.92	g. v. w. not exceeding 4 tonnes , more than seven years old	u	TB						Free	Free		Free	Free	Free	Free	Free	15%	Ex		Rs.2,500,000 per unit	2.5%		
	8705.90.93	g. v. w. exceeding 4 tonnes , not more than seven years old (except Aerial Platform Trucks)	u	TS						Free	Free		Free	Free	Free	Free	Free	15%	10.0%			2.5%		
	8705.90.94	g. v. w. exceeding 4 tonnes , more than seven years old	u	L/TS						Free	Free		Free	Free	Free	Free	Free	15%	10.0%			2.5%		
87.06		Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.																						
	8706.00.10	New chassis fitted with engines for motor vehicles of heading 87.02, for the transport of twenty eight or more passengers including the driver	u			Free									Free	Free	15%	Ex			Rs.1,000,000 per unit	2.5%		
	8706.00.20	New chassis fitted with engines for other motor vehicles of heading 87.02	u		7.5%											15%	15%	Ex			Rs.1,000,000 per unit	2.5%		
	8706.00.30	New chassis fitted with engines for motor vehicles of heading 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 with a g.v.w. of 3,000 kg or more	u												Free	Free	15%	Ex			Rs.1,000,000 per unit	2.5%		
	8706.00.40	Other new chassis fitted with engines for other motor vehicles	u													15%	15%	Ex			Rs.2,000,000 per unit	2.5%		
	8706.00.50	Used chassis fitted with engines	u	TB												15% or Rs.218,000 per Unit	15%	Ex			Rs.2,000,000 per unit	2.5%		
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 :																						
	8707.10.10	Used vehicle bodies fully equipped with fittings and accessories	u	TB												15%	15%	Ex			Rs.1,000,000 per unit	2.5%		
	8707.10.20	Other vehicle bodies fully equipped with fittings and accessories	u	TB												15%	15%	Ex			Rs.800,000 per unit	2.5%		
	8707.10.30	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	TB												15%	15%	Ex			Rs.900,000 per unit	2.5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8707.10.40	--- Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	TB											15%	15%	Ex		Rs.700,000 per unit	2.5%		
	8707.10.50	--- Rough coated ,bare body frame with /without doors , bonnet and boot lid	u	TB											15%	15%	Ex		Rs.300,000 per unit	2.5%		
	8707.10.60	--- Used bare body frame with /without doors , bonnet and boot lid	u	TB											15%	15%	Ex		Rs.1,000,000 per unit	2.5%		
	8707.10.90	--- Other	u	TB											15%	15%	Ex		Rs.1,000,000 per unit	2.5%		
	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	u	TB											15%	15%	Ex		Rs.1,000,000 per unit	2.5%		
	8707.90.20	--- Other, for the motor vehicles of heading 87.02, for the transport of 25 or more persons including the driver	u	TS										Free	Free	15%	10.0%				2.5%	
	8707.90.30	--- Other, for the vehicles of sub-heading 8701.20 and the vehicles of heading 87.04, of a g.v.w. exceeding 3,000kg	u	TS										Free	Free	15%	10.0%				2.5%	
		--- Other, bodies for the vehicles of 10 or more persons but less than 25 of heading 87.02 including the driver :																				
	8707.90.41	---- Used bodies fully equipped with fittings and accessories	u	TB											15%	15%	Ex		Rs.1,000,000 per unit	2.5%		
	8707.90.42	---- Other vehicle bodies fully equipped with fittings and accessories	u	TB											15%	15%	Ex		Rs.800,000 per unit	2.5%		
	8707.90.43	---- Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	TB											15%	15%	Ex		Rs.900,000 per unit	2.5%		
	8707.90.44	---- Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	TB											15%	15%	Ex		Rs.700,000 per unit	2.5%		
	8707.90.48	---- Rough coated ,bare body frame with /without doors , bonnet and boot lid	u	TB											15%	15%	Ex		Rs.300,000 per unit	2.5%		
	8707.90.49	---- Used bare body frame with /without doors , bonnet and boot lid	u	TB											15%	15%	Ex		Rs.1,000,000 per unit	2.5%		
	8707.90.90	--- Other	u	TB											15%	15%	Ex		Rs.1,000,000 per unit	2.5%		
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.																				
	8708.10.00	- Bumpers and parts thereof	kg						Free	Free		5%	5%		15%	15%	10.0%				2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD								SG	
		- Other parts and accessories of bodies (including cabs) :																				
	8708.21.00	-- Safety seat belts	kg						Free	Free		5%	5%		15%	15%	10.0%				2.5%	
	8708.29	-- Other :																				
	8708.29.10	--- "Cut-portions" of bodies and cabs	kg	TB								5% or Rs.20,000 per cut portion	5% or Rs.20,000 per cut portion		15% or Rs.60,000 per cut portion	15%	Ex	15% or Rs.60,000 per cut portion		Rs.300,000/- per cut portion	2.5%	
	8708.29.90	--- Other						Free				5%	5%		15%	15%	10.0%	15%				
	8708.30.00	- Brakes and servo-brakes; parts thereof	kg					Free	Free			5%	5%		15%	15%	10.0%	15%			2.5%	
	8708.40.00	- Gear boxes and parts thereof						Free	Free			5%	5%		15%	15%	10.0%	15%				
	8708.50.00	- Drive-axes with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	kg					Free	Free			5%	5%		15%	15%	10.0%	15%			2.5%	
	8708.70	- Road wheels and parts and accessories thereof :																				
	8708.70.10	--- Rims fitted with tyres, showing signs of wear	kg	TB								5%	5%		15%	15%	10.0%	15%			2.5%	
	8708.70.20	--- Other, rims fitted with tyres	kg									5%	5%		15%	15%	10.0%	15%			2.5%	
	8708.70.90	--- Other	kg									5%	5%		15%	15%	10.0%	15%			2.5%	
	8708.80.00	- Suspension systems and parts thereof (including shock-absorbers)	kg					Free	Free			5%	5%		15%	15%	10.0%	15%			2.5%	
		- Other parts and accessories :																				
	8708.91	-- Radiators and parts thereof :																				
	8708.91.10	--- Radiators	kg									5% or Rs.385/- per unit	5% or Rs.385/- per unit		15% or Rs.1100/- per unit	15%	10.0%	40% or Rs.2400 per unit			2.5%	
	8708.91.20	--- Radiator cores	kg									5%	5%		15% or Rs.875/- per unit	15%	10.0%	40% or Rs.1920 per unit			2.5%	
	8708.91.90	--- Other	kg									5%	5%		15%	15%	10.0%	40%			2.5%	
	8708.92.00	-- Silencers (mufflers) and exhaust pipes; parts thereof	kg									5%	5%		15%	15%	10.0%	15%			2.5%	
	8708.93.00	-- Clutches and parts thereof	kg					Free	Free			5%	5%		15%	15%	10.0%	15%			2.5%	
	8708.94.00	-- Steering wheels, steering columns and steering boxes; parts thereof	kg					Free	Free			5%	5%		15%	15%	10.0%	15%			2.5%	
	8708.95.00	-- Safety airbags with inflater system; parts thereof	kg												15%	15%	10.0%	15%			2.5%	
	8708.99	-- Other :																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	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	Free	15%	10.0%			2.5%		
	8708.99.20	---	Other new chassis not fitted with engines, but with or without fittings	kg												15%	15%	10.0%	30%			2.5%	
	8708.99.30	---	Other used chassis not fitted with engines, but with or without fittings	kg	TB											15%	15%	10.0%	30%			2.5%	
	8708.99.40	---	"Cut-portions" of motor vehicles	kg	TB	13.5% or Rs.99,000 per cut portion							25.2% or Rs.185,000 per cut portion			15% or Rs.110,000 per cut portion	15%	Ex	15% or Rs.110,000 per cut portion		Rs.300,000/- per cut portion	2.5%	
	8708.99.90	---	Other	kg												15%	15%	10.0%	15%			2.5%	
87.09			Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports, for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.																				
		-	Vehicles :																				
	8709.11.00	--	Electrical	u									5%	4.5%		15%	15%	10.0%					2.5%
	8709.19.00	--	Other	u												15%	15%	10.0%					2.5%
	8709.90.00	-	Parts	kg												15%	15%	10.0%					2.5%
87.10	8710.00.00		Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	u									5%	4.5%		15%	15%	10.0%					2.5%
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	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex			Rs.575/- per cm ³	2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8711.10.20	---	More than three years old	u	TB						Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.100,000 per unit	2.5%	
	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	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex			Rs.1,150/- per cm ³	2.5%	
	8711.20.20	---	Exceeding 50 cc but not exceeding 200 cc, more than three years old	u	TB					Free	Free		4%	1.5%	Free	Free	Ex	Ex			Rs.300,000 per unit	2.5%	
	8711.20.30	---	Other, not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex			Rs.1,725/- per cm ³	2.5%	
	8711.20.40	---	Other, more than three years old	u	TB					Free	Free		4%	1.5%	Free	Free	Ex	Ex			Rs.500,000 per unit	2.5%	
	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	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex			Rs.1,725/- per cm ³	2.5%	
	8711.30.20	---	Exceeding 250 cc but not exceeding 350 cc, more than three years old	u	TB					Free	Free		4%	1.5%	Free	Free	Ex	Ex			Rs.800,000 per unit	2.5%	
	8711.30.30	---	Exceeding 350 cc but not exceeding 450 cc, not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex			Rs.2,300/- per cm ³	2.5%	
	8711.30.40	---	Exceeding 350 cc but not exceeding 450 cc, more than three years old	u	TB					Free	Free		4%	1.5%	Free	Free	Ex	Ex			Rs.1,500,000 per unit	2.5%	
	8711.30.50	---	Other, not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex			Rs.2,300/- per cm ³	2.5%	
	8711.30.60	---	Other, more than three years old	u	TB					Free	Free		4%	1.5%	Free	Free	Ex	Ex			Rs.1,500,000 per unit	2.5%	
	8711.40	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :																				
	8711.40.10	---	Not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex			Rs.2,875/- per cm ³	2.5%	
	8711.40.20	---	More than three years old	u	TB					Free	Free		4%	1.5%	Free	Free	Ex	Ex			Rs.2,500,000 per unit	2.5%	
	8711.50	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc :																				
	8711.50.10	---	Exceeding 800 cc but not exceeding 1000 cc, not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex			Rs.2,875/- per cm ³	2.5%	
	8711.50.20	---	Exceeding 800 cc but not exceeding 1000 cc, more than three years old	u	TB					Free	Free		4%	1.5%	Free	Free	Ex	Ex			Rs.3,000,000 per unit	2.5%	
	8711.50.30	---	Other, not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex			Rs.3,450/- per cm ³	2.5%	
	8711.50.40	---	Other, more than three years old	u	TB					Free	Free		4%	1.5%	Free	Free	Ex	Ex			Rs.4,000,000 per unit	2.5%	
	8711.60	-	With electric motor for propulsion:																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L				
						AP	AD	BN	GT	IN	PK	SA	SF	SD								SG			
	8711.60.10	---	Not more than three years old	u	L						Free	Free		Free	Free	Free	Free	15%	Ex			Rs.7,500 per kW	2.5%		
	8711.60.20	---	More than three years old	u	TB						Free	Free		Free	Free	Free	Free	15%	Ex			Rs.15,000 per kW	2.5%		
	8711.90.00	-	Other	u	TS						Free	Free		4%	1.5%	Free	Free	15%	10.0%				2.5%		
87.12			Bicycles and other cycles (including delivery tricycles), not motorised.																						
	8712.00.10	---	Delivery tricycles	u	TS												15%	15%	10.0%					2.5%	
	8712.00.20	---	Used bicycle	u	TS											15% or Rs.2000 0/= per unit	15%	10.0%	15% or Rs.2000/= per unit				2.5%		
	8712.00.90	---	Other	u	L											15% or Rs.2000 0/= per unit	15%	10.0%	15% or Rs.2000/= per unit				2.5%		
87.13			Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.																						
	8713.10.00	-	Not mechanically propelled	u						Free	Free		Free	Free	Free	Free	Free	Ex	Ex					2.5%	
	8713.90.00	-	Other	u						Free	Free		Free	Free	Free	Free	Free	Ex	Ex					2.5%	
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	kg	TB					Free	Free		4%	1.5%	Free	Free	15%	10.0%						2.5%	
	8714.10.90	---	Other	kg						Free	Free		4%	1.5%	Free	Free	15%	10.0%						2.5%	
	8714.20.00	-	Of carriages for disabled persons	kg						Free	Free		Free	Free	Free	Free	15%	10.0%						2.5%	
	8714.91	--	Other : Frames and forks, and parts thereof :																						
	8714.91.10	---	Bicycle frames	kg						Free						15%	15%	10.0%						2.5%	
	8714.91.20	---	Front forks	kg						Free						15%	15%	10.0%						2.5%	
	8714.91.90	---	Other	kg						Free				Free		15%	15%	10.0%						2.5%	
	8714.92	--	Wheel rims and spokes :																						
	8714.92.10	---	Wheel rims	kg		14.25% or Rs.157/- per Kg				Free	Free		5% or Rs.55/- per Kg	4.5% or Rs.50/- per Kg		15% or Rs.165/- per Kg	15%	10.0%						2.5%	
	8714.92.90	---	Other	kg		Free				Free	Free		4%	1.5%	Free	Free	15%	10.0%						2.5%	
	8714.93.00	--	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	kg						Free	Free		4%	1.5%	Free	Free	15%	10.0%						2.5%	
	8714.94.00	--	Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg						Free	Free		4%	1.5%	Free	Free	15%	10.0%						2.5%	
	8714.95.00	--	Saddles	u						Free						15%	15%	10.0%						2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	8714.96.00	-- Pedals and crank-gear, and parts thereof	kg							Free	Free		4%	1.5%	Free	Free	15%	10.0%			2.5%	
	8714.99.00	-- Other :																				
	8714.99.10	--- Mudguards	kg							Free						15%	15%	10.0%			2.5%	
	8714.99.20	--- Chain stays	kg							Free						15%	15%	10.0%			2.5%	
	8714.99.30	--- Seat stays	kg							Free						15%	15%	10.0%			2.5%	
		--- Other:																				
	8714.99.91	---- Bicycle rims or wheels, fitted with new tyres, with or without tubes	kg							Free			13.5%			15%	15%	10.0%	25%		2.5%	
	8714.99.92	---- Bicycle rims or wheels, fitted with tyres showing signs of wear, with or without tubes	kg							Free			13.5%			15%	15%	10.0%	25%		2.5%	
	8714.99.99	---- Other	kg							Free			13.5%			15%	15%	10.0%	15%		2.5%	
87.15	8715.00.00	Baby carriages and parts thereof.	kg													15%	15%	10.0%	15%		2.5%	
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	TS										Free	Free	15%	10.0%				2.5%	
	8716.10.20	--- More than five years old	u	TB											15%	15%	10.0%				2.5%	
	8716.20	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes :																				
	8716.20.10	--- Not more than five years old	u	TS											15%	15%	10.0%				2.5%	
	8716.20.20	--- More than five years old	u	TB											15%	15%	10.0%				2.5%	
		- 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	TS											15%	15%	10.0%				2.5%	
	8716.31.20	--- More than five years old	u	TB											15%	15%	10.0%				2.5%	
	8716.39	-- Other :																				
	8716.39.10	--- Not more than three years old	u	TS											15%	15%	10.0%	15%			2.5%	
	8716.39.20	--- More than three years old	u	TB											15%	15%	10.0%	15%			2.5%	
	8716.40	- Other trailers and semi-trailers :																				
	8716.40.10	--- Not more than five years old	u	TS											15%	15%	10.0%	10%			2.5%	
	8716.40.20	--- More than five years old	u	TB											15%	15%	10.0%	10%			2.5%	
	8716.80	- Other vehicles :																				
	8716.80.20	--- Wheelbarrows	u	TS											15%	15%	10.0%	15%			2.5%	
	8716.80.30	--- Other not more than five years old	u	TS											15%	15%	10.0%				2.5%	
	8716.80.40	--- Other more than five years old	u	TB											15%	15%	10.0%				2.5%	
	8716.90	- Parts:																				
	8716.90.10	--- For wheelbarrows	kg	TS					Free	Free		5%	5%		15%	15%	10.0%	15%			2.5%	
	8716.90.90	--- Others	kg	TS					Free	Free		4%	1.5%	Free	Free	15%	10.0%				2.5%	
		cm ³																				
		- cubic centimeter of the engine																				
		kW																				
		- kilowatt of the motor power of the engine																				
		1000 cm ³ < x<= 1300 cm ³																				
		- of cylinder capacity exceeding 1000 cc but not exceeding 1300 cc																				
		1300 cm ³ < x<= 1500 cm ³																				
		- of cylinder capacity exceeding 1300 cc but not exceeding 1500 cc																				

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
		2000 cm ³ < x ≤ 2500 cm ³																				
		- of cylinder capacity exceeding 2000 cc but not exceeding 2500 cc																				
		2500 cm ³ < x ≤ 2750 cm ³																				
		- of cylinder capacity exceeding 2500 cc but not exceeding 2750 cc																				
		2750 cm ³ < x ≤ 3000 cm ³																				
		- of cylinder capacity exceeding 2750 cc but not exceeding 3000 cc																				
		3000 cm ³ < x ≤ 4000 cm ³																				
		- of cylinder capacity exceeding 3000 cc but not exceeding 4000 cc																				
		4000 cm ³ <																				
		- of cylinder capacity exceeding 4000 cc																				