## 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.

									Pr	eferen	tial Du	ity										s
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
87.01			Tractors (other than tractors																			
07.01			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		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		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:																			1
	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%	1
	8701.91.30		Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	15%	10.0%			2.5%	T
	8701.91.40		Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	15%	10.0%			2.5%	T
	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	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%	T
	8701.93		Exceeding 37 kW but not exceeding 75 kW :																			T
	8701.93.10		Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	Ex	10.0%			2.5%	1
	8701.93.20		Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	15%	10.0%			2.5%	

									Pr	eferen	tial Du	ity										S
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
	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 8701.95.10		Exceeding 130 kW : Agricultural tractors, not more	u						Free	Free		Free	Free	Free	Free	Ex	10.0%			2.5%	T
	8701.95.20		than ten years old Agricultural tractors, more than	u	L					Free	Free		Free	Free	Free	Free	15%	10.0%			2.5%	t
	8701.95.30		ten years old Other, not more than ten years	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	ТВ											15%	15%	Ex		300%	2.5%	T
	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	ТВ											15%	15%	Ex		300%	2.5%	
	8702.10.29		Other	u	ТВ											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%	

									Pr	eferen	tial Du	ity										
dg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	
	8702.10.33		Modified Vehicles of heading																			Ŧ
	0/02.10.55		87.03, more than two years old	u	ТВ											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:																			
1	8702.10.41		Modified Vehicles of heading 87.03	u	ТВ											15%	15%	Ex		300%	2.5%	
	8702.10.49		Other	u	ТВ											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	ТВ											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	ТВ											15%	15%	Ex		300%	2.5%	
	8702.10.69		Other	u	ТВ					1					Free	Free	15%	Ex		Rs.2,500,000/- per unit	2,5%	-
			Other, not more than ten years old:	u	15										1100	1100	1370	LX		risizjsoojoooj per unie	2.13 70	
	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	ТВ											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	ТВ											15%	15%	Ex		300%	2.5%	
	8702.10.89		Other	u	ТВ										Free	Free	15%	Ex		Rs.2,500,000/- per unit	2.5%	٠
	8702.20	-	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :																			

								Pr	eferen	tial Du	ty										s
HS Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
		 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	ТВ											15%	15%	Ex		300%	2.5%	
	8702.20.19	 Other Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	u	TS											15%	15%	Ex		200%	2.5%	
	8702.20.21	 Modified vehicles of heading 87.03	u	ТВ											15%	15%	Ex		300%	2.5%	
	8702.20.29	 Other	u	ТВ											15%	15%	Ex		200%	2.5%	1
		 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	ТВ											15%	15%	Ex		300%	2.5%	
	8702.20.39	 Other 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:	u	TS											15%	15%	Ex		Rs.4,250,000/- per unit	2.5%	
	8702.20.41	 Modified vehicles of heading 87.03	u	ТВ											15%	15%	Ex		300%	2.5%	
	8702.20.49	 Other 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:	u	ТВ											15%	15%	Ex		Rs.5,500,000/- per unit	2.5%	
	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	ТВ											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 :																			

									Pr	eferen	tial Du	ıty										s
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
	8702.20.61		Modified vehicles of heading 87.03	u	ТВ											15%	15%	Ex		300%	2.5%	
	8702.20.69		Other	u	ТВ										Free	Free	15%	Ex		Rs.2,500,000/- per unit	2.5%	$\vdash$
	0, 02.20.03		Other, not more than ten years old :														2070			18.2/000/000/ pd. d.mc	2.575	
	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	ТВ											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	ТВ											15%	15%	Ex		300%	2.5%	
	8702.20.89		Other	u	ТВ										Free	Free	15%	Ex		Rs.2,500,000/- per unit	2.5%	T
	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	u	TS											15%	15%	Ex		300%	2.5%	
	8702.30.12		Modified vehicles of heading 87.03, more than two years old	u	ТВ											15%	15%	Ex		300%	2.5%	
	8702.30.19		Other	u	TS											15%	15%	Ex		200%	2.5%	H
			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	ТВ											15%	15%	Ex		300%	2.5%	
	8702.30.29		Other	u	ТВ											15%	15%	Ex		200%	2.5%	T
			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	ТВ											15%	15%	Ex		300%	2.5%	
	8702.30.39		Other	u	TS											15%	15%	Ex		Rs.4,000,000/- per unit	2.5%	

								Pr	eferen	tial Du	ity									
HS Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL
		 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	ТВ											15%	15%	Ex		300%	2.5%
	8702.30.49	 Other 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 :	u	ТВ											15%	15%	Ex		Rs.5,000,000/- per unit	2.5%
	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	ТВ											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  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 :	u	TS										Free	Free	15%	Ex		Rs.1,500,000/- per unit	2.5%
	8702.30.61	 Modified vehicles of heading 87.03	u	ТВ											15%	15%	Ex		300%	2.5%
	8702.30.69	 Other Other, not more than ten years old:	u	ТВ										Free	Free	15%	Ex		Rs.2,500,000/- per unit	2.5%
	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	ТВ											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 Other, more than ten years old :	u	TS										Free	Free	15%	Ex		Rs.1,500,000/- per unit	2.5%
	8702.30.81	 Modified vehicles of heading 87.03	u	ТВ											15%	15%	Ex		300%	2.5%
	8702.30.89 8702.40	 Other 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:	u	ТВ										Free	Free	15%	Ex		Rs.2,500,000/- per unit	2.5%
	8702.40.11	 Modified vehicles of heading 87.03, not more than two years old	u	TS											15%	15%	Ex		300%	2.5%

								Pr	eferen	tial Du	ity										S
HS Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C L
	8702.40.12	 Modified vehicles of heading 87.03, more than two years old	u	ТВ											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	ТВ											15%	15%	Ex		300%	2.5%	
	8702.40.29	 Other	u	ТВ											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	ТВ											15%	15%	Ex		300%	2.5%	
	8702.40.39	 Other	u	TS											15%	15%	Ex		Rs.3,500,000/- per unit	2.5%	$\vdash$
		 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	ТВ											15%	15%	Ex		300%	2.5%	
	8702.40.49	 Other	u	ТВ											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	ТВ											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%	t
		 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	ТВ											15%	15%	Ex		300%	2.5%	
	8702.40.69	 Other	u	ТВ											15%	15%	Ex		Rs.2,500,000/- per unit	2.5%	Ħ

								Pr	eferen	tial Du	ity										s
HS Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
		 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	ТВ											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 Other, more than ten years old:	u	TS										Free	Free	15%	Ex		Rs.1,500,000/- per unit	2.5%	H
	8702.40.81	Modified vehicles of heading 87.03	u	ТВ											15%	15%	Ex		300%	2.5%	
	8702.40.89 8702.90	 Other :	u	ТВ											15%	15%	Ex		Rs.2,500,000/- per unit	2.5%	+
		 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	ТВ											15%	15%	Ex		240%	2.5%	
	8702.90.19	 Other	u	TS											15%	15%	Ex		150%	2.5%	T
		 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	ТВ											15%	15%	Ex		240%	2.5%	
	8702.90.29	 Other	u	ТВ											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	ТВ											15%	15%	Ex		240%	2.5%	Ī
	8702.90.39	 Other	u	TS											15%	15%	Ex		Rs.1,750/- per cm <sup>3</sup>	2.5%	t
		 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	ТВ											15%	15%	Ex		240%	2.5%	T
	8702.90.49	 Other	u	ТВ											15%	15%	Ex		Rs.1,750/- per cm <sup>3</sup>	2.5%	

									Pr	eferen	tial Du	ıty										s
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
			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	ТВ											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%	$\vdash$
			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	ТВ											15%	15%	Ex		240%	2.5%	
	8702.90.69		Other	u	ТВ										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	ТВ											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	ТВ											15%	15%	Ex		240%	2.5%	
	8702.90.89		Other	u	TB										Free	Free	15%	Ex		Rs.2,500,000/- per unit	2.5%	L
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%	匸
-	8703.10.19		Other		TS											15%	15%	Ex		Rs.400,000/- per unit	2.5%	
	8703.10.21		More than three years old : Electric Golf cars	u	ТВ		1								Free	Free	15%	Ex		Rs.7,500 per kW	2.5%	$\vdash$
	10/02:10:71		LICCUIT GOII CAIS	1	I I D	l	<u> </u>	1	L			<u> </u>	l	l	1166	1166	1370	LX		No.7,300 per KW	2.370	

									Pr	eferen	tial Du	ıty										s
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
	8703.10.29	<del>-</del>	Other		ТВ											15%	15%	Ex		Rs.400,000/- per unit	2.5%	+
	6703.10.29	-	Other vehicles, with only spark- ignition internal combustion reciprocating piston engine :		16											1370	1370	LX		NS900/000/~ per unit	2.370	
	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	ТВ											15% or Rs.1,500,000 P 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 <sup>3</sup>	2.5%	
	8703.21.40		Hearses more than three years old	u	ТВ											15%	15%	Ex		Rs.1,750/- per cm <sup>3</sup>	2.5%	
			Auto-trishaws :																			
	8703.21.51 8703.21.52		With two-stroke petrol engine Other, driven by liquefied petroleum (LP) gas , not more	u u	TB											15% 15%	15% 15%	Ex Ex		Rs.2,400/- per cm <sup>3</sup> Rs.2,400/- per cm <sup>3</sup>	2.5%	
	8703.21.53		than two years old Other, driven by liquefied petroleum (LP) gas , more than	u	ТВ											15%	15%	Ex		Rs.2,400/- per cm <sup>3</sup>	2.5%	
	8703.21.54		two years old Other, not more than two years old	u	TS											15%	15%	Ex		Rs.2,400/- per cm <sup>3</sup>	2.5%	
	8703.21.55		Other, more than two years old	u	ТВ											15%	15%	Ex		Rs.2,400/- per cm <sup>3</sup>	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 Ouadricycle	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 cm³ 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	ТВ				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%	$\Box$
	8703.21.79		Other	u	ТВ				12%							15%	15%	Ex		Rs.1,650,000/-per unit or Rs.2,000/- per cm <sup>3</sup> of the engine which ever is higher	2.5%	
	0702 24 02		Other:		1					<u> </u>		ļ								De 1 (FO 000/ may 21 x De 2 000/	ļ	+
	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 <sup>3</sup> of the engine which ever is higher	2.5%	

								Pr	eferen	tial Du	ity										S
HS Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C L
	8703.21.93	 More than three years old	u	ТВ				12%							15%	15%	Ex		Rs.1,650,000/-per unit or Rs.2,000/- per cm³ 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	ТВ											15% or Rs.1,500,000 P 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 <sup>3</sup>	2.5%	
	8703.22.40	 Hearses more than three years old	u	ТВ											15%	15%	Ex		Rs.2,500/- per cm <sup>3</sup>	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 cm³ <x≤1300cm³=rs.3,200 -="" per<br="">cm³ 1300 cm³<x≤1500cm³=rs.3,700 -="" per<br="">cm³</x≤1500cm³=rs.3,700></x≤1300cm³=rs.3,200>	2.5%	
	8703.22.60	 Motor cars including station wagons and racing cars, more than three years old	u	ТВ											15%	15%	Ex		1000 cm³ <x≤1300cm³=rs.3,200 -="" per<br="">cm³ 1300 cm³<x≤1500cm³=rs.3,700 -="" per<br="">cm³</x≤1500cm³=rs.3,700></x≤1300cm³=rs.3,200>	2.5%	
	8703.22.70	 Other, not more than three years old	u	TS											15%	15%	Ex		1000 cm³ <x≤1300cm³=rs.3,200 -="" per<br="">cm³ 1300 cm³<x≤1500cm³=rs.3,700 -="" per<br="">cm³</x≤1500cm³=rs.3,700></x≤1300cm³=rs.3,200>	2.5%	
	8703.22.80	 Other, more than three years old	u	ТВ											15%	15%	Ex		1000 cm³ <x≤1300cm³=rs.3,200 -="" per<br="">cm³ 1300 cm³<x≤1500cm³=rs.3,700 -="" per<br="">cm³</x≤1500cm³=rs.3,700></x≤1300cm³=rs.3,200>	2.5%	
	8703.23	 Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:																			

								Pr	eferen	tial Du	ity										s
HS Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C L
	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	ТВ											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 <sup>3</sup>	2.5%	
	8703.23.40	 Hearses more than three years old	u	ТВ											15%	15%	Ex		Rs.3,500/- per cm <sup>3</sup>	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 <sup>3</sup>	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 <sup>3</sup>	2.5%	
	8703.23.59	 Other	u	TS				10%							15%	15%	Ex		Rs.6,350/- per cm <sup>3</sup>	2.5%	
	8703.23.62	 Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:  Of a cylinder capacity not																			
		exceeding 1,600 cc	u	ТВ				10%							15%	15%	Ex		Rs.4,250/- per cm <sup>3</sup>	2.5%	
	8703.23.65	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u	ТВ				10%							15%	15%	Ex		Rs.5,300/- per cm <sup>3</sup>	2.5%	
	8703.23.69	 Other	u	TB				10%							15%	15%	Ex		Rs.6,350/- per cm <sup>3</sup>	2.5%	lacksquare
	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 cm³ <x≤2500cm³=rs.7,000 -="" per<br="">cm³ 2500 cm³<x≤2750cm³=rs.8,000 -="" per<br="">cm³ 2750 cm³<x≤3000cm³=rs.9,000 -="" per<br="">cm³</x≤3000cm³=rs.9,000></x≤2750cm³=rs.8,000></x≤2500cm³=rs.7,000>		
	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	ТВ				13.5%							15%	15%	Ex		2000 cm³ <x≤2500cm³=rs.7,000 -="" per<br="">cm³ 2500 cm³<x≤2750cm³=rs.8,000 -="" per<br="">cm³</x≤2750cm³=rs.8,000></x≤2500cm³=rs.7,000>		

								Pr	eferen	tial Du	ty									
ldg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL
																			2750 cm³ <x≤3000cm³=rs.9,000 -="" per<br="">cm³</x≤3000cm³=rs.9,000>	
		Other:																		
8	3703.23.92	 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 <sup>3</sup>	2.5%
8	3703.23.94	 Of a cylinder capacity not exceeding 2,000 cc, more than three years old	u	ТВ				13.5%							15%	15%	Ex		Rs.6,350/- per cm <sup>3</sup>	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 cm³ <x≤2500cm³=rs.7,000 -="" per<br="">cm³ 2500 cm³<x≤2750cm³=rs.8,000 -="" per<br="">cm³ 2750 cm³<x≤3000cm³=rs.9,000 -="" per<br="">cm³</x≤3000cm³=rs.9,000></x≤2750cm³=rs.8,000></x≤2500cm³=rs.7,000>	2.5%
8	3703.23.98	 Of a cylinder capacity exceeding 2000cc., more than three years old	u	ТВ				13.5%							15%	15%	Ex		2000 cm³ <x≤2500cm³=rs.7,000 -="" per<br="">cm³  2500 cm³<x≤2750cm³=rs.8,000 -="" per<br="">cm³  2750 cm³<x≤3000cm³=rs.9,000 -="" per<br="">cm³</x≤3000cm³=rs.9,000></x≤2750cm³=rs.8,000></x≤2500cm³=rs.7,000>	2.5%
8	3703.24	 Of a cylinder capacity exceeding 3,000 cc:																		
8	3703.24.10	 Ambulances and prison vans not more than three years old	u												15% or Rs.1,500,000 per unit	15%	10.0%			2.5%
8	3703.24.20	 Ambulances and prison vans more than three years old	u	ТВ											15% or 1 Rs.1,500,000 Rs.: per unit p	15%	10.0%			2.5%
	3703.24.30	 Hearses not more than three	1												15%	15%	Ex		Rs.4,000/- per cm <sup>3</sup>	2.5%
8	77 0312 1130	years old	u												1570	1370	LA		RS.4,000/- per cms	2.570

									Pr	eferen	tial Du	ty										s
S Hdg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C L
	8703.24.50		Motor cars including station wagons and racing cars, not more than three years old																	3000 cm³ <x≤4000cm³=rs.10,000 -<br="">per cm³</x≤4000cm³=rs.10,000>		
				u	TS				13.5%							15%	15%	Ex		4000cm³<=Rs.11,000/- per cm³	2.5%	
,	8703.24.60		Motor cars including station wagons and racing cars, more than three years old																	3000 cm³ <x≤4000cm³=rs.10,000 -<br="">per cm³</x≤4000cm³=rs.10,000>		
				u	ТВ				13.5%							15%	15%	Ex		4000cm³<=Rs.11,000/- per cm³	2.5%	
,	8703.24.70		Other, not more than three years old																	3000 cm³ <x≤4000cm³=rs.10,000 -<br="">per cm³</x≤4000cm³=rs.10,000>		
				u	TS				13.5%							15%	15%	Ex		4000cm³<=Rs.11,000/- per cm³	2.5%	
,	8703.24.80		Other, more than three years old																	3000 cm³ <x≤4000cm³=rs.10,000 -<br="">per cm³</x≤4000cm³=rs.10,000>		
				u	ТВ				13.5%							15%	15%	Ex		4000cm³<=Rs.11,000/- per cm³	2.5%	
		-	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	ТВ											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 <sup>3</sup>	2.5%	
	8703.31.40		Hearses more than three years old	u	ТВ											15%	15%	Ex		Rs.3,000/- per cm <sup>3</sup>	2.5%	
	8703.31.50		Auto-trishaws not more than two years old	u	TS											15%	15%	Ex		Rs.1,450/- per cm <sup>3</sup>	2.5%	$\dagger$
	8703.31.60		Auto-trishaws more than two years old	u	ТВ											15%	15%	Ex		Rs.1,450/- per cm <sup>3</sup>	2.5%	T

									Pr	eferen	tial Du	ity									
ldg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL
	8703.31.70	<b> </b>	Motor cars including station																		
	0/03.31./0		wagons and racing cars, not more	u	TS				12%							15%	15%	Ex		Rs.4,600/- per cm <sup>3</sup>	2.5%
	8703.31.80		than three years old Motor cars including station						120/							150/	150/	_		D 4 500/	2.50/
			wagons and racing cars, more than three years old	u	ТВ				12%							15%	15%	Ex		Rs.4,600/- per cm <sup>3</sup>	2.5%
			Other:																		
	8703.31.92		Not more than three years old	u	TS				12%							15%	15%	Ex		Rs.4,600/- per cm <sup>3</sup>	2.5%
	8703.31.94		More than three years old	u	TB				12%							15%	15%	Ex		Rs.4,600/- per cm <sup>3</sup>	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	ТВ											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 <sup>3</sup>	2.5%
	8703.32.40		Hearses more than three years old	u	ТВ											15%	15%	Ex		Rs.4,000/- per cm <sup>3</sup>	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 <sup>3</sup>	2.5%
	8703.32.55		Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800	u	TS				10%							15%	15%	Ex		Rs.6,900/- per cm <sup>3</sup>	2.5%
	8703.32.59		CC Other	u	TS				10%							15%	15%	Ex		Rs.8,000/- per cm <sup>3</sup>	2.5%
			Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:	-												3.12					
	8703.32.63		Of a cylinder capacity not exceeding 1,600 cc	u	ТВ				10%							15%	15%	Ex		Rs.5,750/- per cm <sup>3</sup>	2.5%
	8703.32.65		Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u	ТВ				10%							15%	15%	Ex		Rs.6,900/- per cm <sup>3</sup>	2.5%
	8703.32.69		Other	u	ТВ				10%							15%	15%	Ex		Rs.8,000/- per cm <sup>3</sup>	2.5%
			Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old																		

703.32.71 703.32.79 703.32.80 703.32.92		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.  Other  Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old  Other:  Of a cylinder capacity not	u u u	TS TS	АР	AD	BN	13.5% 13.5%	IN	PK	SA	SF	SD	SG	Gen Duty	<b>VAT</b> 15%	<b>PAL</b> Ex	Cess	Rs.8,000/- per cm <sup>3</sup>	2.5%
703.32.79 703.32.80 703.32.92		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.  Other  Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old  Other:	u	TS											15%	15%	Ex		Rs.8,000/- per cm <sup>3</sup>	2.5%
703.32.80		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old  Other:						13.5%												
703.32.92		wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old  Other:	u	ТВ											15%	15%	Ex		Rs.8,000/- per cm <sup>3</sup>	2.5%
				1				13.5%							15%	15%	Ex		Rs.8,000/- per cm <sup>3</sup>	2.5%
		Of a cylinder capacity not																		
703.32.93		exceeding 2,000 cc, not more than three years old	u	TS				10%							15%	15%	Ex		Rs.8,000/- per cm <sup>3</sup>	2.5%
		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%
703.32.95		Other, of a cylinder capacity exceeding 2000 cc., not more	u	TS				10%							15%	15%	Ex		Rs.8,000/- per cm <sup>3</sup>	2.5%
703.32.97		Other, of a cylinder capacity not exceeding 2,000 cc., more than	u	ТВ				13.5%							15%	15%	Ex		Rs.8,000/- per cm <sup>3</sup>	2.5%
703.32.99		Other, of a cylinder capacity exceeding 2,000 cc., more than three years old	u	ТВ				13.5%							15%	15%	Ex		Rs.8,000/- per cm <sup>3</sup>	2.5%
703.33		Of a cylinder capacity exceeding																		
703.33.10		Ambulances and prison vans not more than three years old	u												15% or Rs.2,000,000 per unit	15%	10.0%			2.5%
703.33.20		Ambulances and prison vans more than three years old	u	ТВ											15% or Rs.2,000,000 per unit	15%	10.0%			2.5%
703.33.30		Hearses not more than three	u												15%	15%	Ex		Rs.4,500/- per cm <sup>3</sup>	2.5%
703.33.40		Hearses more than three years	u	ТВ											15%	15%	Ex		Rs.4,500/- per cm <sup>3</sup>	2.5%
703.33.50		Motor cars including station wagons and racing cars, not more than three years old																	2500 cm³ <x≤2750cm³=rs.9,000 -="" per<br="">cm³ 2750 cm³<x≤3000cm³=rs.10,000 -<="" td=""><td>-</td></x≤3000cm³=rs.10,000></x≤2750cm³=rs.9,000>	-
7 7 7 7	03.32.97 03.32.99 03.33 03.33.10 03.33.20 03.33.30 03.33.40	03.32.99 03.33 03.33.10 03.33.20 03.33.30	2000cc , not more than three vears old  03.32.95 Other, of a cylinder capacity exceeding 2000 cc., not more than three vears old  03.32.97 Other, of a cylinder capacity not exceeding 2,000 cc., more than three vears old  03.32.99 Other, of a cylinder capacity exceeding 2,000 cc., more than three vears old  03.33 Of a cylinder capacity exceeding 2,000 cc., more than three vears old  03.33 Ambulances and prison vans not more than three years old  03.33.20 Ambulances and prison vans more than three years old  03.33.30 Hearses not more than three vears old  03.33.40 Hearses more than three years old  03.33.50 Motor cars including station wagons and racing cars, not more	cylinder capacity exceeding 2000cc , not more than three years old  03.32.95 Other, of a cylinder capacity exceeding 2000 cc., not more than three years old  03.32.97 Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old  03.32.99 Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old  03.33 Of a cylinder capacity exceeding 2,000 cc. more than three years old  03.33 Of a cylinder capacity exceeding 2,500 cc:  03.33.10 Ambulances and prison vans not more than three years old  03.33.20 Ambulances and prison vans more than three years old  03.33.30 Hearses not more than three years old  03.33.40 Hearses more than three years old  03.33.50 Motor cars including station wagons and racing cars, not more	Cylinder capacity exceeding 2000cc , not more than three years old	cylinder capacity exceeding 2000cc , not more than three years old  Other, of a cylinder capacity exceeding 2000 cc., not more u TS than three years old  Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old  Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old  Other, of a cylinder capacity exceeding 2,000 cc., more than three years old  Of a cylinder capacity exceeding 2,500 cc:  Of a cylinder capacity exceeding 2,500 cc:  Ambulances and prison vans not more than three years old  U  Other, of a cylinder capacity exceeding 2,500 cc:  Ambulances and prison vans not more than three years old  U  TB  Other, of a cylinder capacity exceeding 2,000 cc., more than three years old  U  TB  Other, of a cylinder capacity exceeding 2,000 cc., more than three years old  U  TB  Other, of a cylinder capacity exceeding 2,000 cc., more than three years old  U  TB  Other, of a cylinder capacity exceeding 2,000 cc., more than three years old  U  TB  Other, of a cylinder capacity exceeding 2,000 cc., more than three years old  U  TB  Other, of a cylinder capacity out Exceeding 2,000 cc., more than three years old  U  TB  Other, of a cylinder capacity out Exceeding 2,000 cc., more than three years old  U  TB  Other, of a cylinder capacity out Exceeding 2,000 cc., more than three years old  U  TB  Other, of a cylinder capacity exceeding 2,000 cc., more than three years old  U  TB	Cylinder capacity exceeding 2000cc, not more than three years old	cylinder capacity exceeding 2000cc , not more than three years old 03.32.95 Other, of a cylinder capacity exceeding 2000 cc., not more u TS than three years old 03.32.97 Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old 03.32.99 Other, of a cylinder capacity exceeding 2,000 cc., more than three years old 03.33 Of a cylinder capacity exceeding 2,000 cc., more than three years old 03.33 Of a cylinder capacity exceeding 2,500 cc : 03.33.10 Ambulances and prison vans not more than three years old u TB 03.33.20 Ambulances and prison vans more than three years old u TB 03.33.30 Hearses not more than three years old u TB 03.33.40 Hearses more than three years old u TB 03.33.50 Motor cars including station wagons and racing cars, not more	cylinder capacity exceeding 2000cc , not more than three vears old  03.32.95 Other, of a cylinder capacity exceeding 2000 cc., not more u TS than three vears old  03.32.97 Other, of a cylinder capacity not exceeding 2,000 cc., more than three vears old  03.32.99 Other, of a cylinder capacity exceeding 2,000 cc., more than three vears old  03.33 Of a cylinder capacity exceeding 2,000 cc. more than three vears old  03.33 Of a cylinder capacity exceeding 2,500 cc:  03.33.10 Ambulances and prison vans not more than three years old  03.33.20 Ambulances and prison vans more than three years old  03.33.30 Hearses not more than three vears old  03.33.40 Hearses more than three vears old  03.33.50 Motor cars including station wagons and racing cars, not more	Cylinder capacity exceeding 2000cc , not more than three years old  03.32.95 Other, of a cylinder capacity exceeding 2000 cc., not more u u TS 10% than three years old  03.32.97 Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old  03.32.99 Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old  03.33 Of a cylinder capacity exceeding 2,000 cc., more than three years old  03.33 Of a cylinder capacity exceeding 2,500 cc:  03.33.10 Ambulances and prison vans not more than three years old  03.33.20 Hearses not more than three years old  03.33.30 Hearses not more than three years old  03.33.40 Hearses more than three years old  03.33.50 Motor cars including station wagons and racing cars, not more	Cylinder capacity exceeding 2000cc , not more than three years old  03.32.95 Other, of a cylinder capacity exceeding 2000 cc., not more u TS 10% than three years old  03.32.97 Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old  03.32.99 Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old  03.33 Other, of a cylinder capacity exceeding 2,000 cc., more than u TB 13.5% three years old  03.33 Of a cylinder capacity exceeding 2,500 cc:  03.33.10 Ambulances and prison vans not more than three years old  03.33.20 Ambulances and prison vans more than three years old  03.33.30 Hearses not more than three years old  03.33.40 Hearses more than three years old  03.33.50 Motor cars including station wagons and racing cars, not more	cylinder capacity exceeding 2000cc, not more than three vears old  03.32.95 Other, of a cylinder capacity exceeding 2000 cc., not more than three vears old  03.32.97 Other, of a cylinder capacity not exceeding 2,000 cc., more than three vears old  03.32.99 Other, of a cylinder capacity not exceeding 2,000 cc., more than three vears old  03.33.99 Other, of a cylinder capacity exceeding 2,000 cc., more than three vears old  03.33 Of a cylinder capacity exceeding 2,500 cc:  03.33.10 Ambulances and prison vans not more than three years old  03.33.20 Ambulances and prison vans more than three years old  03.33.30 Hearses not more than three vears old  03.33.40 Hearses more than three years old  03.33.50 Motor cars including station wagons and racing cars, not more	Cylinder capacity exceeding 2000cc , not more than three vears old  03.32.95 Other, of a cylinder capacity exceeding 2000 cc., not more than three vears old  03.32.97 Other, of a cylinder capacity not exceeding 2,000 cc., more than three vears old  03.32.99 Other, of a cylinder capacity exceeding 2,000 cc., more than three vears old  03.33 Of a cylinder capacity exceeding 2,000 cc., more than three vears old  03.33 Of a cylinder capacity exceeding 2,500 cc :  03.33.10 Ambulances and prison vans not more than three years old  03.33.20 Ambulances and prison vans more than three years old  03.33.30 Hearses not more than three years old  03.33.40 Hearses more than three years old  03.33.50 Motor cars including station wagons and racing cars, not more	Cylinder capacity exceeding 2000cc, not more than three years old  03.32.95 Other, of a cylinder capacity exceeding 2000 cc., not more than three years old  03.32.97 Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old  03.32.99 Other, of a cylinder capacity exceeding 2,000 cc., more than three years old under capacity exceeding 2,000 cc., more than three years old under capacity exceeding 2,500 cc.  03.33.10 Ambulances and prison vans not more than three years old under capacity exceeding 2,500 cc.  03.33.20 Ambulances and prison vans more than three years old under capacity exceeding 2,500 cc.  03.33.30 Hearses not more than three years old under capacity under capacity exceeding 2,500 cc.  03.33.30 Ambulances and prison vans more than three years old under capacity under capacity under capacity exceeding 2,500 cc.  03.33.40 Hearses more than three years old under capacity under capacity under capacity exceeding 2,500 cc.  03.33.30 Hearses more than three years old under capacity exceeding 2,500 cc.  03.33.30 Hearses more than three years old under capacity exceeding 2,500 cc.  03.33.30 Hearses more than three years old under capacity exceeding 2,500 cc.  03.33.40 Hearses more than three years old under capacity exceeding 2,500 cc.  03.33.50 Motor cars including station wagons and racing cars, not more	cylinder capacity exceeding 2000cc, not more than three vears old  03.32.95 Other, of a cylinder capacity exceeding 2000 cc., not more than three vears old  03.32.97 Other, of a cylinder capacity not exceeding 2,000 cc., more than three vears old  03.32.99 Other, of a cylinder capacity exceeding 2,000 cc., more than three vears old  03.33.30 Of a cylinder capacity exceeding 2,500 cc:  03.33.10 Ambulances and prison vans not more than three years old  03.33.30 Hearses not more than three years old  03.33.40 Hearses more than three vears old  03.33.50 Hearses more than three years old  03.33.50 Hearses more than three years old  03.33.50 Motor cars including station wagons and racing cars, not more	Cylinder Capacity exceeding 2000cc, not more than three years old  03.32.95 Other, of a cylinder capacity exceeding 2000 cc., not more than three years old  03.32.97 Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old  03.32.99 Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old  03.32.99 Other, of a cylinder capacity exceeding 2,000 cc., more than three years old  03.33 Of a cylinder capacity exceeding 2,500 cc:  03.33.10 Ambulances and prison vans not more than three years old  03.33.20 Ambulances and prison vans more than three years old  03.33.30 Hearses not more than three years old  03.33.30 Hearses not more than three years old  03.33.40 Hearses more than three years old  03.33.50 Motor cars including station wagons and racing cars, not more	Cylinder Capacity exceeding   2000cc, not more than three   vears old   15%	Cylinder Capacity exceeding 2000cc, not more than three vears old   15%   15%   Ex	Cylinder Capacity exceeding 2000cc, not more than three vears old   15%   15%   Ex	Cylinder capacity exceeding 2000cc, not more than three   vears old

								Pre	eferen	tial Du	ity										s
HS Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C L
			u	TS				13.5%							15%	15%	Ex		3000 cm³ <x≤4000cm³=rs.11,000 -<br="">per cm³</x≤4000cm³=rs.11,000>	2.5%	
																			4000cm³<=Rs.12,000/- per cm³		
	8703.33.60	 Motor cars including station wagons and racing cars, more																	2500 cm³ <x≤2750cm³=rs.9,000 -="" per<br="">cm³</x≤2750cm³=rs.9,000>		
		than three years old																	2750 cm³ <x≤3000cm³=rs.10,000 -<br="">per cm³</x≤3000cm³=rs.10,000>		
			u	ТВ				13.50%							15%	15%	Ex		3000 cm³ <x≤4000cm³=rs.11,000 -<br="">per cm³</x≤4000cm³=rs.11,000>	2.5%	
																			4000cm³<=Rs.12,000/- per cm³		
		 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																	2500 cm³ <x≤2750cm³=rs.9,000 -="" per<br="">cm³</x≤2750cm³=rs.9,000>		
																			2750 cm³ <x≤3000cm³=rs.10,000 -<br="">per cm³</x≤3000cm³=rs.10,000>		
			u	TS				13.5%							15%	15%	Ex		3000 cm³ <x≤4000cm³=rs.11,000 -<br="">per cm³</x≤4000cm³=rs.11,000>	2.5%	
																			4000cm³<=Rs.12,000/- per cm³		
	8703.33.80	 Other, more than three years old																	2500 cm³ <x≤2750cm³=rs.9,000 -="" per<br="">cm³</x≤2750cm³=rs.9,000>	2.5%	

									Pr	eferen	tial Du	ity										s
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C L
																				2750 cm³ <x≤3000cm³=rs.10,000 -<br="">per cm³</x≤3000cm³=rs.10,000>		
				u	ТВ				13.5%							15%	15%	Ex		3000 cm³ <x≤4000cm³=rs.11,000 -<br="">per cm³</x≤4000cm³=rs.11,000>	2.5%	
																				4000cm³<=Rs.12,000/- per cm³		
	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	ТВ											15%	15%	10.0%			2.5%	T
	8703.40.13		Hearses not more than three years old	u												15%	15%	Ex		Rs.1,250/- per cm <sup>3</sup>	2.5%	
	8703.40.14		Hearses more than three years old	u	ТВ											15%	15%	Ex		Rs.1,250/- per cm <sup>3</sup>	2.5%	
	8703.40.15		Auto-trishaws, not more than two years old	u	TS											15%	15%	Ex		Rs.2,400/- per cm <sup>3</sup>	2.5%	
	8703.40.16		Auto-trishaws, more than two years old	u	ТВ											15%	15%	Ex		Rs.2,400/- per cm <sup>3</sup>	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	ТВ											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	ТВ											Free	15%	10.0%			2.5%	П
	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%	

								Pr	eferen	tial Du	ıty										S
HS Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C L
	8703.40.24	 Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old	u	ТВ											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	ТВ										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	ТВ				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	ТВ											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 <sup>3</sup>	2.5%	
	8703.40.34	 Hearses more than three years old	u	ТВ											15%	15%	Ex		Rs.2,000/- per cm <sup>3</sup>	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 <sup>3</sup> <x≤1300cm<sup>3=Rs.2,300/- per cm<sup>3</sup> 1300 cm<sup>3</sup><x≤1500cm<sup>3=Rs.2,850/- per cm<sup>3</sup></x≤1500cm<sup></x≤1300cm<sup>	2.5%	
	8703.40.36	 Motor cars including station wagons and racing cars, more than three years old	u	ТВ											15%	15%	Ex		1000 cm³ <x≤1300cm³=rs.2,300 -="" per<br="">cm³ 1300 cm³<x≤1500cm³=rs.2,850 -="" per<br="">cm³</x≤1500cm³=rs.2,850></x≤1300cm³=rs.2,300>	2.5%	
	8703.40.38	 Other, not more than three years old	u	TS											15%	15%	Ex		1000 cm³ <x≤1300cm³=rs.2,300 -="" per<br="">cm³ 1300 cm³<x≤1500cm³=rs.2,850 -="" per<br="">cm³</x≤1500cm³=rs.2,850></x≤1300cm³=rs.2,300>	2.5%	
	8703.40.39	 Other, more than three years old	u	ТВ											15%	15%	Ex		1000 cm <sup>3</sup> <x≤1300cm<sup>3=Rs.2,300/- per cm<sup>3</sup> 1300 cm<sup>3</sup><x≤1500cm<sup>3=Rs.2,850/- per cm<sup>3</sup></x≤1500cm<sup></x≤1300cm<sup>	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:																			

								Pr	eferen	tial Du	ıty									
Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL
	8703.40.41	Ambulances and prison vans not																		
	6703.40.41	 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	ТВ											15%	15%	10.0%			2.5%
	8703.40.43	 Hearses not more than three	u												15%	15%	Ex		Rs.2,500/- per cm <sup>3</sup>	2.5%
	8703.40.44	 years old Hearses more than three years																		
		old	u	ТВ											15%	15%	Ex		Rs.2,500/- per cm <sup>3</sup>	2.5%
	8703.40.48	 Other , not more than three years old	u	TS											15%	15%	Ex		Rs.5,700/- per cm <sup>3</sup>	2.5%
	8703.40.49	 Other , more than three years old	u	ТВ											15%	15%	Ex		Rs.5,700/- per cm <sup>3</sup>	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 <sup>3</sup>	2.5%
	8703.40.52	 Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	u	ТВ				9.9%							15%	15%	Ex		Rs.4,000/- per cm <sup>3</sup>	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 <sup>3</sup>	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	ТВ				9.9%							15%	15%	Ex		Rs.5,200/- per cm <sup>3</sup>	2.5%
	8703.40.58	 Other , not more than three years old	u	TS				9.9%							15%	15%	Ex		Rs.5,700/- per cm <sup>3</sup>	2.5%
	8703.40.59	 Other , more than three years old	u	ТВ				9.9%							15%	15%	Ex		Rs.5,700/- per cm <sup>3</sup>	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	ТВ											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 <sup>3</sup>	2.5%
	8703.40.64	 Hearses more than three years old	u	ТВ											15%	15%	Ex		Rs.2,500/- per cm <sup>3</sup>	2.5%
	8703.40.68	 Other , not more than three years old																	2000 cm³ <x≤2500cm³=rs.6,000 -="" per<br="">cm³</x≤2500cm³=rs.6,000>	
																			2500 cm³ <x≤2750cm³=rs.7,000 -="" per<br="">cm³</x≤2750cm³=rs.7,000>	
			u	TS											15%	15%	Ex			2.5%

HS Hdg HS G	3.40.69	 Description	Unit	ICL/ SLSI	AP	AD	BN	GТ	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S
8703.4	3.40.69													-							L
8703.4	3.40.69																		2750 cm³ <x≤3000cm³=rs.8,000 -="" per<br="">cm³</x≤3000cm³=rs.8,000>		
		Other , more than three years old	u	ТВ											15%	15%	Ex		2000 cm3 <x≤2500cm3=rs.6,000 -="" per<br="">cm3  2500 cm3<x≤2750cm3=rs.7,000 -="" per<br="">cm3  2750 cm3<x≤3000cm3=rs.8,000 -="" per<br="">cm3</x≤3000cm3=rs.8,000></x≤2750cm3=rs.7,000></x≤2500cm3=rs.6,000>	2.5%	
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	u																	2.5%	
8703.4	3.40.71	 Not more than three years old	u	TS				13.5%							15%	15%	Ex		2000 cm3 <x≤2500cm3=rs.6,000 -="" per<br="">cm3  2500 cm3<x≤2750cm3=rs.7,000 -="" per<br="">cm3  2750 cm3<x≤3000cm3=rs.8,000 -="" per<br="">cm3</x≤3000cm3=rs.8,000></x≤2750cm3=rs.7,000></x≤2500cm3=rs.6,000>	2.5%	
8703.4	3.40.72	 More than three years old	u	ТВ				13.5%							15%	15%	Ex		2000 cm3 <x≤2500cm3=rs.6,000 -="" per<br="">cm3  2500 cm3<x≤2750cm3=rs.7,000 -="" per<br="">cm3  2750 cm3<x≤3000cm3=rs.8,000 -="" per<br="">cm3</x≤3000cm3=rs.8,000></x≤2750cm3=rs.7,000></x≤2500cm3=rs.6,000>	2.5%	
8703.4	3.40.81	 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc: Ambulances and prison vans not more than three years old	u												15%	15%	10.0%			2.5%	

									Pr	eferen	tial Du	ity										s
S Hdg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
	8703.40.82		Ambulances and prison vans more than three years old	u	ТВ											15%	15%	10.0%			2.5%	
	8703.40.83		Hearses not more than three vears old	u												15%	15%	Ex		Rs.3,500/- per cm <sup>3</sup>	2.5%	
	8703.40.84		Hearses more than three years old	u	ТВ											15%	15%	Ex		Rs.3,500/- per cm <sup>3</sup>	2.5%	T
	8703.40.88		Other , not more than three years old																	3000 cm³ <x≤4000cm³=rs.9,000 -="" per<br="">cm³</x≤4000cm³=rs.9,000>		
				u	TS				13.5%							15%	15%	Ex		4000cm³<=Rs.10,000/- per cm³	2.5%	
	8703.40.89		Other , more than three years old																	3000 cm³ <x≤4000cm³=rs.9,000 -="" per<br="">cm³</x≤4000cm³=rs.9,000>		T
				u	ТВ				13.5%							15%	15%	Ex		4000cm <sup>3</sup> <=Rs.10,000/- per cm <sup>3</sup>	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 cm³ <x≤4000cm³=rs.9,000 -="" per<br="">cm³</x≤4000cm³=rs.9,000>	2.5%	
																				4000cm³<=Rs.10,000/- per cm³		
	8703.40.92		More than three years old																	3000 cm³ <x≤4000cm³=rs.9,000 -="" per<br="">cm³</x≤4000cm³=rs.9,000>		
				u	ТВ				13.5%							15%	15%	Ex		4000cm³<=Rs.10,000/- per cm³	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%	1
	8703.50.12		Ambulances and prison vans more than three years	u	ТВ											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 <sup>3</sup>	2.5%	

								Pr	eferen	tial Du	ity										s
HS Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C L
	8703.50.14	 Hearses more than three years old	u	ТВ											15%	15%	Ex		Rs.2,000/- per cm <sup>3</sup>	2.5%	
	8703.50.15	 Auto-trishaws, not more than two years old	u	TS											15%	15%	Ex		Rs.1,450/- per cm <sup>3</sup>	2.5%	
	8703.50.16	 Auto-trishaws, more than two years old	u	ТВ											15%	15%	Ex		Rs.1,450/- per cm <sup>3</sup>	2.5%	
	8703.50.18	 Other, not more than three years old	u	TS											15%	15%	Ex		Rs.3,400/- per cm <sup>3</sup>	2.5%	
	8703.50.19	 Other, more than three years old	u	ТВ											15%	15%	Ex		Rs.3,400/- per cm <sup>3</sup>	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	ТВ											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	ТВ											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	ТВ											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 <sup>3</sup>	2.5%	
	8703.50.29	 Other , more than three years old	u	ТВ											15%	15%	Ex		Rs.3,400/- per cm <sup>3</sup>	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%	1
	8703.50.32	 Ambulances and prison vans, more than three years old	u	ТВ											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 <sup>3</sup>	2.5%	
	8703.50.34	 Hearses more than three years old	u	ТВ											15%	15%	Ex		Rs.2,000/- per cm <sup>3</sup>	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 <sup>3</sup>	2.5%	
	8703.50.36	 Motor cars including station wagons and racing cars, more than three years old	u	ТВ				12%							15%	15%	Ex		Rs.3,400/- per cm <sup>3</sup>	2.5%	
	8703.50.38	 Other, not more than three years old	u	TS											15%	15%	Ex		Rs.3,400/- per cm <sup>3</sup>	2.5%	
	8703.50.39	 Other, more than three years old	u	ТВ											15%	15%	Ex		Rs.3,400/- per cm <sup>3</sup>	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:																			

								Pr	eferen	tial Du	ity									
Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL
	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	ТВ											15%	15%	10.0%			2.5%
	8703.50.43	 Hearses not more than three	u												15%	15%	Ex		Rs.3,000/- per cm <sup>3</sup>	2.5%
	8703.50.44	 years old Hearses more than three years	u	ТВ											15%	15%	Ex		Rs.3,000/- per cm <sup>3</sup>	2.5%
	8703.50.48	 Other , not more than three years	u	TS											15%	15%	Ex		Rs.6,900/- per cm <sup>3</sup>	2.5%
	8703.50.49	 Other , more than three years old	u	ТВ											15%	15%	Ex		Rs.6,900/- per cm <sup>3</sup>	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 <sup>3</sup>	2.5%
	8703.50.52	 Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	u	ТВ				9.96%							15%	15%	Ex		Rs.4,600/- per cm <sup>3</sup>	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 <sup>3</sup>	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	ТВ				9.96%							15%	15%	Ex		Rs.5,700/- per cm <sup>3</sup>	2.5%
	8703.50.58	 Other , not more than three years old	u	TS				9.96%							15%	15%	Ex		Rs.6,900/- per cm <sup>3</sup>	2.5%
	8703.50.59	 Other , more than three years old	u	ТВ				9.96%							15%	15%	Ex		Rs.6,900/- per cm <sup>3</sup>	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	ТВ											15%	15%	10.0%			2.5%
	8703.50.63	 Hearses not more than three vears old	u												15%	15%	Ex		Rs.4,000/- per cm <sup>3</sup>	2.5%
	8703.50.64	 Hearses more than three years old	u	ТВ											15%	15%	Ex		Rs.4,000/- per cm <sup>3</sup>	2.5%
	8703.50.68	 Other , not more than three years old																	2000 cm³ <x≤2500cm³=rs.7,000 -="" per<br="">cm³</x≤2500cm³=rs.7,000>	-
																			2500 cm³ <x≤2750cm³=rs.8,000 -="" per<br="">cm³</x≤2750cm³=rs.8,000>	
			u	TS											15%	15%	Ex			2.5%

								Pr	eferen	tial Du	ıty										S
HS Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
																			2750 cm³ <x≤3000cm³=rs.9,000 -="" per<br="">cm³</x≤3000cm³=rs.9,000>		
	8703.50.69	 Other , more than three years old	u	ТВ											15%	15%	Ex		2000 cm³ <x≤2500cm³=rs.7,000 -="" per<br="">cm³  2500 cm³<x≤2750cm³=rs.8,000 -="" per<br="">cm³  2750 cm³<x≤3000cm³=rs.9,000 -="" per<br="">cm³</x≤3000cm³=rs.9,000></x≤2750cm³=rs.8,000></x≤2500cm³=rs.7,000>	2.5%	
	8703.50.71	 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:  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				13.5%							15%	15%	Ex		2000 cm³ <x≤2500cm³=rs.7,000 -="" per<br="">cm³ 2500 cm³<x≤2750cm³=rs.8,000 -="" per<br="">cm³ 2750 cm³<x≤3000cm³=rs.9,000 -="" per<br="">cm³</x≤3000cm³=rs.9,000></x≤2750cm³=rs.8,000></x≤2500cm³=rs.7,000>	2.5%	
	8703.50.72	 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%	
	8703.50.78	 Other, not more than three years old	u	TS				13.5%							15%	15%	Ex		2000 cm3 <x≤2500cm3=rs.7,000 -="" 2500="" 2750="" cm3="" cm3<="" cm3<x≤2750cm3="Rs.8,000/-" cm3<x≤3000cm3="Rs.9,000/-" per="" td=""><td>2.5%</td><td></td></x≤2500cm3=rs.7,000>	2.5%	
	8703.50.79	 Other, more than three years old																	2000 cm³ <x≤2500cm³=rs.7,000 -="" per<br="">cm³</x≤2500cm³=rs.7,000>	l	2.5%

								Pr	eferen	tial Du	ity										s
IS Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
			u	ТВ				13.5%							15%	15%	Ex		2500 cm³ <x≤2750cm³=rs.8,000 -="" per<br="">cm³</x≤2750cm³=rs.8,000>	2.5%	
																			2750 cm³ <x≤3000cm³=rs.9,000 -="" per<br="">cm³</x≤3000cm³=rs.9,000>		
		 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%	Ī
,	8703.50.82	 Ambulances and prison vans more	u	ТВ											15%	15%	10.0%			2.5%	1
	8703.50.83	 than three years old Hearses not more than three	u												15%	15%	Ex		Rs.4,000/- per cm <sup>3</sup>	2.5%	+
	8703.50.84	 years old Hearses more than three years	u	ТВ											15%	15%	Ex		Rs.4,000/- per cm <sup>3</sup>	2.5%	t
	8703.50.88	 Old Other , not more than three years old	u	TS											15%	15%	Ex		3000 cm³ <x≤4000cm³=rs.10,000 -<br="">per cm³ 4000 cm³&lt;=Rs.11,000/- per cm³</x≤4000cm³=rs.10,000>	2.5%	
	8703.50.89	 Other , more than three years old	u	ТВ											15%	15%	Ex		3000 cm³ <x≤4000cm³=rs.10,000 -<br="">per cm³ 4000 cm³&lt;=Rs.11,000/- per cm³</x≤4000cm³=rs.10,000>	2.5%	
		 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 cm³ <x≤4000cm³=rs.10,000 -<br="">per cm³ 4000 cm³&lt;=Rs.11,000/- per cm³</x≤4000cm³=rs.10,000>	2.5%	

									Pr	eferen	tial Du	ty										S
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C L
	8703.50.99		Other, more than three years old																	3000 cm³ <x≤4000cm³=rs.10,000 -<="" td=""><td></td><td></td></x≤4000cm³=rs.10,000>		
																				per cm <sup>3</sup>		
				u	ТВ				13.5%							15%	15%	Ex		4000 cm <sup>3</sup> <=Rs.11,000/- per cm <sup>3</sup>	2.5%	
	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																			$\vdash$
			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	ТВ											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 <sup>3</sup>	2.5%	
	8703.60.14		Hearses more than three years old	u	ТВ											15%	15%	Ex		Rs.1,250/- per cm <sup>3</sup>	2.5%	
	8703.60.15		Auto-trishaws, not more than two years old	u	TS											15%	15%	Ex		Rs.2,400/- per cm <sup>3</sup>	2.5%	
	8703.60.16		Auto-trishaws, more than two vears old	u	ТВ											15%	15%	Ex		Rs.2,400/- per cm <sup>3</sup>	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	ТВ											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	ТВ											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	ТВ											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	ТВ											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%	

								Pr	eferen	tial Du	ıty										s
S Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
	8703.60.29	 Other , more than three years old	u	ТВ											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	ТВ											15%	15%	10.0%			2.5%	
	8703.60.33	 Hearses not more than three vears old	u												15%	15%	Ex		Rs.2,000/- per cm <sup>3</sup>	2.5%	
	8703.60.34	 Hearses more than three years old	u	ТВ											15%	15%	Ex		Rs.2,000/- per cm <sup>3</sup>	2.5%	Ť
	8703.60.35	 Motor cars including station wagons and racing cars, not more than three years old	u	TS											15%	15%	Ex		1000 cm3 <x≤1300cm3=rs.2,300 -="" per<br="">cm3 1300 cm3<x≤1500cm3=rs.2,850 -="" per<br="">cm3</x≤1500cm3=rs.2,850></x≤1300cm3=rs.2,300>	2 504	
	8703.60.36	 Motor cars including station wagons and racing cars, more than three years old	u	ТВ											15%	15%	Ex		1000 cm³ <x≤1300cm³=rs.2,300 -="" per<br="">cm³ 1300 cm³<x≤1500cm³=rs.2,850 -="" per<br="">cm³</x≤1500cm³=rs.2,850></x≤1300cm³=rs.2,300>	2 504	
	8703.60.38	 Other, not more than three years old	u	TS											15%	15%	Ex		1000 cm³ <x≤1300cm³=rs.2,300 -="" per<br="">cm³ 1300 cm³<x≤1500cm³=rs.2,850 -="" per<br="">cm³</x≤1500cm³=rs.2,850></x≤1300cm³=rs.2,300>	2 50%	
	8703.60.39	 Other, more than three years old	u	ТВ											15%	15%	Ex		1000 cm³ <x≤1300cm³=rs.2,300 -="" per<br="">cm³ 1300 cm³<x≤1500cm³=rs.2,850 -="" per<br="">cm³</x≤1500cm³=rs.2,850></x≤1300cm³=rs.2,300>	2 504	
		 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	ТВ											15%	15%	10.0%			2.5%	Ť
	8703.60.43	 Hearses not more than three years old	u												15%	15%	Ex		Rs.2,500/- per cm <sup>3</sup>	2.5%	T
	8703.60.44	 Hearses more than three years old	u	ТВ											15%	15%	Ex		Rs.2,500/- per cm <sup>3</sup>	2.5%	t

						1		Pr	eferen	tial Du	ity	ı								
Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL
	8703.60.48	 Other , not more than three years	u	TS											15%	15%	Ex		Rs.5,700/- per cm <sup>3</sup>	2.5%
	8703.60.49	 Other , more than three years old		ТВ											15%	15%	Ex		Rs.5,700/- per cm <sup>3</sup>	2.5%
		 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	u	10											1370	1370	L		KS.3,700/* per GID	2.570
	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 <sup>3</sup>	2.5%
	8703.60.52	 Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	u	ТВ											15%	15%	Ex		Rs.4,000/- per cm <sup>3</sup>	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 <sup>3</sup>	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	ТВ											15%	15%	Ex		Rs.5,200/- per cm <sup>3</sup>	2.5%
	8703.60.58	 Other , not more than three years old	u	TS											15%	15%	Ex		Rs.5,700/- per cm <sup>3</sup>	2.5%
1	8703.60.59	 Other , more than three years old	u	ТВ											15%	15%	Ex		Rs.5,700/- per cm <sup>3</sup>	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%
1	8703.60.62	 Ambulances and prison vans more than three years old	u	ТВ											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 <sup>3</sup>	2.5%
	8703.60.64	 Hearses more than three years	u	ТВ											15%	15%	Ex		Rs.2,500/- per cm <sup>3</sup>	2.5%
	8703.60.68	 Other , not more than three years old																	2000 cm³ <x≤2500cm³=rs.6000 -="" per<br="">cm³</x≤2500cm³=rs.6000>	=
			u	TS											15%	15%	Ex		2500 cm³ <x≤2750cm³=rs.7,000 -="" per<br="">cm³</x≤2750cm³=rs.7,000>	2.5%
																			2750 cm³ <x≤3000cm³=rs.8,000 -="" per<br="">cm³</x≤3000cm³=rs.8,000>	
	8703.60.69	 Other , more than three years old																	2000 cm <sup>3</sup> <x≤2500cm<sup>3=Rs.6000/- per cm<sup>3</sup></x≤2500cm<sup>	

								Pr	eferen	tial Du	ity										S
HS Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
			u	ТВ											15%	15%	Ex		2500 cm³ <x≤2750cm³=rs.7,000 -="" per<br="">cm³</x≤2750cm³=rs.7,000>	2.5%	
																			2750 cm³ <x≤3000cm³=rs.8,000 -="" per<br="">cm³</x≤3000cm³=rs.8,000>		
		 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 cm³ <x≤2500cm³=rs.6000 -="" per<br="">cm³  2500 cm³<x≤2750cm³=rs.7,000 -="" per<br="">cm³  2750 cm³<x≤3000cm³=rs.8,000 -="" per<br="">cm³</x≤3000cm³=rs.8,000></x≤2750cm³=rs.7,000></x≤2500cm³=rs.6000>	2.5%	
	8703.60.72	 More than three years old	u	ТВ											15%	15%	Ex		2000 cm³ <x≤2500cm³=rs.6000 -="" per<br="">cm³ 2500 cm³<x≤2750cm³=rs.7,000 -="" per<br="">cm³ 2750 cm³<x≤3000cm³=rs.8,000 -="" per<br="">cm³</x≤3000cm³=rs.8,000></x≤2750cm³=rs.7,000></x≤2500cm³=rs.6000>	2.5%	
		 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	ТВ											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 <sup>3</sup>	2.5%	$\prod$
	8703.60.84	 Hearses more than three years old	u	ТВ											15%	15%	Ex		Rs.3,500/- per cm <sup>3</sup>	2.5%	T
	8703.60.88	 Other , not more than three years old																	3000 cm³ <x≤4000cm³=rs.9,000 -="" per<br="">cm³</x≤4000cm³=rs.9,000>		$\prod$

									Pr	eferen	tial Du	ity										s
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C L
				u	TS											15%	15%	Ex		4000 cm <sup>3</sup> <=Rs.10,000/- per cm <sup>3</sup>	2.5%	
	8703.60.89		Other , more than three years old	u	ТВ											15%	15%	Ex		3000 cm³ <x≤4000cm³=rs.9,000 -="" per<br="">cm³ 4000 cm³&lt;=Rs.10,000/- per cm³</x≤4000cm³=rs.9,000>	2.5%	
	8703.60.91		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :  Not more than three years old	u	TS											15%	15%	Ex		3000 cm³ <x≤4000cm³=rs.9,000 -="" per<br="">cm³ 4000 cm³&lt;=Rs.10,000/- per cm³</x≤4000cm³=rs.9,000>	2.5%	
	8703.60.92		More than three years old	u	ТВ											15%	15%	Ex		3000 cm³ <x≤4000cm³=rs.9,000 -="" 4000="" cm³="" cm³<="" per="" td=""><td>2.5%</td><td></td></x≤4000cm³=rs.9,000>	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	ТВ											15%	15%	10.0%			2.5%	$\prod$
	8703.70.13		Hearses not more than three years old	u												15%	15%	Ex		Rs.2,000/- per cm <sup>3</sup>	2.5%	$\prod$
	8703.70.14		Hearses more than three years old	u	ТВ											15%	15%	Ex		Rs.2,000/- per cm <sup>3</sup>	2.5%	$\prod$
	8703.70.15		Auto-trishaws, not more than two years old	u	TS											15%	15%	Ex		Rs.1,450/- per cm <sup>3</sup>	2.5%	$\prod$
	8703.70.16		Auto-trishaws, more than two years old	u	ТВ											15%	15%	Ex		Rs.1,450/- per cm <sup>3</sup>	2.5%	$\prod$
	8703.70.18		Other, not more than three years old	u	TS											15%	15%	Ex		Rs.3,400/- per cm <sup>3</sup>	2.5%	

								Pr	eferen	tial Du	ity										s
HS Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
	8703.70.19	 Other, more than three years old	u	ТВ											15%	15%	Ex		Rs.3,400/- per cm <sup>3</sup>	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	ТВ											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	ТВ											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	ТВ											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 <sup>3</sup>	2.5%	
	8703.70.29	 Other , more than three years old	u	ТВ											15%	15%	Ex		Rs.3,400/- per cm <sup>3</sup>	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	ТВ											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 <sup>3</sup>	2.5%	
	8703.70.34	 Hearses more than three years old	u	ТВ											15%	15%	Ex		Rs.2,000/- per cm <sup>3</sup>	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 <sup>3</sup>	2.5%	
	8703.70.36	 Motor cars including station wagons and racing cars, more than three years old	u	ТВ											15%	15%	Ex		Rs.3,400/- per cm <sup>3</sup>	2.5%	
	8703.70.38	 Other, not more than three years old	u	TS											15%	15%	Ex		Rs.3,400/- per cm <sup>3</sup>	2.5%	
	8703.70.39	 Other, more than three years old	u	ТВ											15%	15%	Ex		Rs.3,400/- per cm <sup>3</sup>	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	ТВ											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 <sup>3</sup>	2.5%	
	8703.70.44	 Hearses more than three years old	u	ТВ											15%	15%	Ex		Rs.3,000/- per cm <sup>3</sup>	2.5%	

						1	1	Pi	eferen	tial Du	ıty									
Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL
	8703.70.48	 Other , not more than three years	u	TS											15%	15%	Ex		Rs.6,900/- per cm <sup>3</sup>	2.5%
	8703.70.49	 old Other , more than three years old		ТВ											15%	15%	Ex		· · · ·	2.5%
		 Motor cars including station	u	ID											15%	15%	EX		Rs.6,900/- per cm <sup>3</sup>	2.5%
		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 <sup>3</sup>	2.5%
	8703.70.52	 Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	u	ТВ											15%	15%	Ex		Rs.4,600/- per cm <sup>3</sup>	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		TS											15%	15%	Ex		Rs.5,700/- per cm <sup>3</sup>	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	ТВ											15%	15%	Ex		Rs.5,700/- per cm <sup>3</sup>	2.5%
	8703.70.58	 Other , not more than three years old	u	TS											15%	15%	Ex		Rs.6,900/- per cm <sup>3</sup>	2.5%
	8703.70.59	 Other , more than three years old	u	ТВ											15%	15%	Ex		Rs.6,900/- per cm <sup>3</sup>	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	ТВ											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 <sup>3</sup>	2.5%
	8703.70.64	 Hearses more than three years	u	ТВ											15%	15%	Ex		Rs.4,000/- per cm <sup>3</sup>	2.5%
	8703.70.68	 Other , not more than three years old																	2000 cm³ <x≤2500cm³=rs.7000 -="" per<br="">cm³</x≤2500cm³=rs.7000>	
			u	TS											15%	15%	Ex		2500 cm³ <x≤2750cm³=rs.8,000 -="" per<br="">cm³</x≤2750cm³=rs.8,000>	2.5%
			u	,5											1370	1370			2750 cm³ <x≤3000cm³=rs9,000 -="" per<br="">cm³</x≤3000cm³=rs9,000>	
	8703.70.69	 Other , more than three years old	+																2000 cm³ <x≤2500cm³=rs.7000 -="" per<br="">cm³</x≤2500cm³=rs.7000>	2.5%

								Pr	eferen	tial Du	ity										s
HS Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C L
			u	ТВ											15%	15%	Ex		2500 cm³ <x≤2750cm³=rs.8,000 -="" 2750="" cm³="" cm³<x≤3000cm³="Rs9,000/-" per="" per<="" td=""><td>2.5%</td><td></td></x≤2750cm³=rs.8,000>	2.5%	
		 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :																	cm3		
	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 u	TS											15%	15%	Ex		2000 cm³ <x≤2500cm³=rs.7000 -="" per<br="">cm³ 2500 cm³<x≤2750cm³=rs.8,000 -="" per<br="">cm³ 2750 cm³<x≤3000cm³=rs9,000 -="" per<br="">cm³</x≤3000cm³=rs9,000></x≤2750cm³=rs.8,000></x≤2500cm³=rs.7000>	2.5%	
	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 cm³ <x≤2500cm³=rs.7000 -="" per<br="">cm³  2500 cm³<x≤2750cm³=rs.8,000 -="" per<br="">cm³  2750 cm³<x≤3000cm³=rs9,000 -="" per<br="">cm³</x≤3000cm³=rs9,000></x≤2750cm³=rs.8,000></x≤2500cm³=rs.7000>	2.5%	
	8703.70.79	 Other, more than three years old	u	ТВ											15%	15%	Ex		2000 cm³ <x≤2500cm³=rs.7000 -="" per<br="">cm³ 2500 cm³<x≤2750cm³=rs.8,000 -="" per<br="">cm³</x≤2750cm³=rs.8,000></x≤2500cm³=rs.7000>		

								Pr	eferer	tial D	ıty									
HS Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL
																			2750 cm³ <x≤3000cm³=rs9,000 -="" per<br="">cm³</x≤3000cm³=rs9,000>	
		 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:																		
	8703.70.81	 Ambulances and prison vans not more than three years old	u												15%	15%	10.0%			2.5%
	8703.70.82	 Ambulances and prison vans more than three years old	u	ТВ											15%	15%	10.0%			2.5%
	8703.70.83	 Hearses not more than three years old	u												15%	15%	Ex		Rs.4,000/- per cm <sup>3</sup>	2.5%
	8703.70.84	 Hearses more than three years old	u	ТВ											15%	15%	Ex		Rs.4,000/- per cm <sup>3</sup>	2.5%
	8703.70.88	 Other , not more than three years old																	3000 cm³ <x≤4000cm³=rs.10,000 -<br="">per cm³</x≤4000cm³=rs.10,000>	
			u	TS											15%	15%	Ex		4000 cm <sup>3</sup> <=Rs.11,000/- per cm <sup>3</sup>	2.5%
	8703.70.89	 Other , more than three years old	u	ТВ															3000 cm³ <x≤4000cm³=rs.10,000 -<br="">per cm³</x≤4000cm³=rs.10,000>	
															15%	15%	Ex		4000 cm <sup>3</sup> <=Rs.11,000/- per cm <sup>3</sup>	2.5%
		 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :																		
	8703.70.91	 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%
	8703.70.98	 Other, not more than three years old																	3000 cm³ <x≤4000cm³=rs.10,000 -<br="">per cm³</x≤4000cm³=rs.10,000>	
			u	TS											15%	15%	Ex		4000 cm <sup>3</sup> <=Rs.11,000/- per cm <sup>3</sup>	2.5%
	8703.70.99	 Other, more than three years old																	3000 cm³ <x≤4000cm³=rs.10,000 -<br="">per cm³</x≤4000cm³=rs.10,000>	

									Pr	eferen	tial Du	ıty										S
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
				u	ТВ											15%	15%	Ex		4000 cm <sup>3</sup> <=Rs.11,000/- per cm <sup>3</sup>	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 Rs.10,000 per kW for other	2.5%	
	8703.80.12		More than two years old Other, powered by on board accumulators charged solely by electricity generated by on board	u	ТВ											15%	15%	Ex		Rs.15,000 per kW	2.5%	+
	8703.80.21		solar electricity panels: Not more than 3 years old	u	TS											15%	15%	Ex		Rs.7,500 per kW for not more than one year old Rs.15,000 per kW for other	2.5%	
	8703.80.22		More than 3 years old Other , powered by on board accumulators charged by external electric source (e.g. National Grid) , not more than 3 years old :	u	ТВ											15%	15%	Ex		Rs.20,000 per kW	2.5%	
	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 Rs.15,000 per kW for other	2.5%	
	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 Rs.15,000 per kW for other	2.5%	
	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 Rs.25,000 per kW for otherr	2.5%	
	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 Rs.55,000 per kW for other	2.5%	

								Pr	eferen	tial Du	ıty										s
HS Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C L
		 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	ТВ											15%	15%	Ex		Rs.20,000 per kW	2.5%	
	8703.80.42	 Capacity of motors exceeding 50kW but not exceeding 100kW	u	ТВ											15%	15%	Ex		Rs.30,000 per kW	2.5%	
	8703.80.43	 Capacity of motors exceeding 100kW but not exceeding 200kW	u	ТВ											15%	15%	Ex		Rs.45,000 per kW	2.5%	
	8703.80.44	 Capacity of motors exceeding 200kW	u	ТВ											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 Rs.15,000 per kW for other	2.5%	
	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  Rs.15,000 per kW for other	2.5%	
	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) Rs.25,000 per kW for other	2.5%	
	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  Rs.55,000 per kW for other	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 ,more than 3 years old :																			

										Pr	eferen	tial Du	ıty										S
STATE   Capacity of motions exceeding   STATE   Capacity of motions exceeding   STATE   Capacity of motions exceeding   STATE   STAT	HS Hdg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
SW but not exceeding 100W   U   TB		8703.80.61			u	ТВ											15%	15%	Ex		Rs.20,000 per kW	2.5%	
100kW but not exceeding 270kW   U   18		8703.80.62			u	ТВ											15%	15%	Ex		Rs.30,000 per kW	2.5%	
Section   Sect		8703.80.63			u	ТВ											15%	15%	Ex		Rs.45,000 per kW	2.5%	
8703-80.71		8703.80.64		200kW	u	ТВ											15%	15%	Ex		Rs.60,000 per kW	2.5%	
8703.90.1		8703.80.71			u	TS											15%	15%	Ex		one year old	2.5%	
8703.90   Other   Ot		8703.80.72		More than three years old	u	ТВ											15%	15%	Ex		Rs.60.000 per kW	2.5%	+-
S703.90.19				Other:	-																		F
S703.90.19		8703.90.11		With wankel rotary engine	u	TS											15%	15%	Ex		Rs.1,000,000 per unit	2.5%	+
S703-90.21		8703.90.19		Other	u	TS											15%	15%	Ex			2.5%	
8704.00 - Other unit care and trucks:  8704.21 - Special purpose tankers/howers and trucks:  8704.21.11 - Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old unit may be a steel tanks for transport of milk, not more than five years old unit may be a steel compacting mechanism, not more than five years old  8704.21.13 - Garbage trucks equipped with waste compacting mechanism, not more than five years old  8704.21.14 - Garbage trucks equipped with waste compacting mechanism, not more than five years old  8704.21.12 - Auto-Urshaws:  8704.21.13 - Garbage trucks equipped with waste compacting mechanism, not more than five years old  8704.21.14 - Garbage trucks equipped with waste compacting mechanism, not more than five years old  8704.21.15 - Chrome than five years old  8704.21.16 - Chrome than five years old  8704.21.17 - Chrome than five years old  8704.21.19 - Chrome than five years old  8704.21.10 - Chrome than five years old  8704.21.11 - Chrome than five years old  8704.21.12 - Chrome than five years old  9704.21.12 - Chrome than five years old  9704.21.21 - Chrome than four years		0700 00 01				TD											150/	150/			D. 1 500 000	2.50/	-
87.04   Motor vehicles for the transport of goods.   Value   V																							-
S704.21.12   Tankers / bowsers with stainless stell tanks for transport of milk, more than five years old   U TB   Free		6703.90.29		Other	u	ID											1370	1370	LX		RS.1,500,000 per unit	2.5%	+
highway use  - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):  8704.21 g.v.w. not exceeding 5 tonnes:	87.04																						
internal combustion piston engine (diesel or semi-diesel):  8704.21 g.v.w. not exceeding 5 tonnes: u  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  8704.21.12 Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old u  TB  Free		8704.10.00	-	highway use	u	TS					Free	Free		Free	Free	Free	Free	Ex	10.0%			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  8704.21.12 Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old  8704.21.13 Garbage trucks equipped with waste compacting mechanism, not more than five years old  8704.21.14 Garbage trucks equipped with waste compacting mechanism, not more than five years old  8704.21.14 Garbage trucks equipped with waste compacting mechanism, not more than five years old  8704.21.14 Garbage trucks equipped with waste compacting mechanism, not more than five years old  8704.21.14 Garbage trucks equipped with waste compacting mechanism, not more than five years old  8704.21.14 Garbage trucks equipped with waste compacting mechanism, not more than five years old  8704.21.21 Not more than four years old  9704.21.21 Not more than four years old  9704.21.22 Not entan fou			-	internal combustion piston engine																			
8704.21.11 Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old u TB Free Free Free Free Ex 10.0%  8704.21.12 Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old u TB Free Free Free Free Ex 10.0%  8704.21.13 Garbage trucks equipped with waste compacting mechanism, not more than five years old u TB Free Free Free Ex 10.0%  8704.21.14 Garbage trucks equipped with waste compacting mechanism, not more than five years old u TB Free Free Free Free Ex 10.0%  8704.21.11 Not more than five years old u TB Free Free Free Free Free Free Ex 10.0%  8704.21.21 Not more than four years old u TB Free Free Free Free Free Free Free Fre		8704.21			u																	2.5%	
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 Ex 10.0% 2.5%  8704.21.13 Garbage trucks equipped with waste compacting mechanism, not more than five years old S704.21.14 Garbage trucks equipped with waste compacting mechanism, u TB Free Free Free Ex 10.0% 2.5% more than five years old Free Free Free Ex 10.0% 2.5% S704.21.21 Not more than four years old u TS Free Free Free Free Free Free Free Fre				and trucks:																			
steel tanks for transport of milk,more than five years old		8704.21.11		steel tanks for transport of milk,	u	TS				Free						Free	Free	Ex	10.0%			2.5%	
Waste compacting mechanism, not   u   waste compacting mechanism, not   u   waste compacting mechanism, not   u   waste compacting mechanism,   u   TB   waste compacting me		8704.21.12		steel tanks for transport of	u	ТВ				Free						Free	Free	15%	10.0%			2.5%	
Waste compacting mechanism, waste compacting mechanism, more than five years old   Variable   Var		8704.21.13		waste compacting mechanism, not more than five years old	u											Free	Free	Ex	10.0%			2.5%	
8704.21.21       Not more than four years old       u       TS       STOPE OF THE NOT WELL AND THE NOT YEAR OF THE NOT		8704.21.14		waste compacting mechanism, more than five years old	u	ТВ										Free	Free	Ex	10.0%			2.5%	
8704.21.22 More than four years old u TB   Free   Free   15%   Ex   Rs.375/- per cm <sup>3</sup>   2.5%		8704 21 21			- 11	TS		<b> </b>			-					Free	Free	15%	Fx		Rs.375/- ner cm³	2.5%	+
Chassis fitted with engines and				More than four years old																	Rs.375/- per cm <sup>3</sup>		T
				Chassis fitted with engines and																			

								Pr	eferen	tial Du	ity										s
HS Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
	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	ТВ											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	ТВ											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	ТВ											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	ТВ											15%	Ex	Ex		Rs.2,500,000 per unit	2.5%	
		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	ТВ											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 Vehicles with separate bodies for	u	ТВ											15%	Ex	Ex		Rs.1,000,000 per unit	2.5%	
		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:																			

Miles   Miles   Miles   Miles   Description   Unit   Edit   All										Pr	eferen	tial Du	ity										S
\$591.2.1.6.1	HS Hdg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	С
\$591.2.1.6.1																							
Percentage   Per																							
Cacin and for circips area, the color that circips area, the color that content content circips area, the color that can be connected for other uses, and corps connying country of the tothe fibre of the that can be connected for other uses, and corps connying country of the third that 7000 kg :    8794.21.62		8/04.21.52			u	IB											15%	EX	EX		Rs.2,000,000 per unit	2.5%	1
Control bear designed for 3 percents (edular) or test, michaging the drivery, with no additional space in the drivery, with no additional space in the ordinary space of the drivery, with no additional space in the ordinary space of the drivery, with no additional space in the ordinary space of the drivery, with no additional space in the ordinary space of the drivery of the state of the sta				•																			
County of the context of the county of the context of the county of th																							
driver, with no additional space in the cabin that can be converted for other uses, and oragin carrying carry																							
the cable that can be converted for of the use, and cargo carrying capacity of less than 2000 kg :    8794.21.62   Vehicles filled with front leaf spirits and Cargo carrying capacity of less than 2000g, nor more than four years and state of the capacity of less than 2000g, nor more than four years and state of the capacity of less than 2000g, nor more than four years and state of the capacity of less than 2000g, nor more than four years and state of the capacity of less than 2000g, nor more than four years and state of the capacity of less than 2000g, nor more than four years and state of the capacity of less than 2000g, nor more than four years and state of the capacity of less than 2000g, nor more than four years and state of the capacity of less than 2000g, nor more, not more than four years and state of the capacity of less than 2000g, nor more, not more than four years and state of the capacity of less than 2000g, nor more, not more than four years and state of the capacity of less than 2000g, nor more, not more than four years and state of the capacity of less than 2000g, nor more, not more than four years and state of the capacity of less than 2000g, nor more, not more than four years and state of the capacity of less than 2000g, nor will be capacity of less than 2000g, nor will b																							
S704.21.61				the cabin that can be converted																			
S704.21.61																							
Single and Cargo carrying capacity of less than 800g, not more than four years old   U   TS   Single and Cargo carrying capacity of less than 800g, not more than four years old   U   TB   Single and Cargo carrying capacity of less than 800g, not more than four years old   U   TB   Single and Cargo carrying capacity of less than 800g, not more than four years old   U   TS   Single and Cargo carrying capacity of less than 800g, not more than four years old   U   TS   Single and Cargo carrying capacity of 800g or more, not more than four years old   U   TS   Single and Cargo Carrying capacity of 800g or more, not more than four years old   U   TB   Single and Cargo Carrying capacity of 800g or more, not more than four years old   U   TB   Single and Cargo Carrying capacity of 800g or more, not more than 800g, more   U   TB   Single and Cargo Carrying capacity of 800g or more, not more than 800g, more   U   TS   Single and																							
S704.21.62		8704.21.61																					
S704.21.62   S704.21.63   S704.21.63   S704.21.64   S704.21.65   S704.21.65   S704.21.65   S704.21.65   S704.21.66   S70						TS											15%	15%	Fv		Rs 600 000 per unit	2 5%	
8704,21.62				<u>.</u>	u	15											1370	13 /0	LX		res.000,000 per unit	2.5 /0	
Syrigs and Cargo carrying capacity of less than 800kg, more than four years old   TB   Syrigs and Cargo carrying capacity of 800kg or more, not more than four years old   TB   Syrigs and Cargo carrying capacity of 800kg or more, not more than four years old   TB   Syrigs and Cargo carrying capacity of 800kg or more, not more than four years old   TB   Syrigs and Cargo carrying capacity of 800kg or more, not more than four years old   TB   Syrigs and Cargo carrying capacity of 800kg or more, not more than four years old   TB   Syrigs and Cargo carrying capacity of 800kg or more, not more than four years old   TB   Syrigs and Cargo carrying capacity of 800kg or more, not more than four years old   TB   Syrigs and Cargo carrying capacity of 800kg or more, not more than four years old   TB   Syrigs and Cargo carrying capacity of 800kg or more, not more than four years old   TB   Syrigs and cargo carrying capacity of 800kg or more, not more than four years old   TB   Syrigs and cargo carrying capacity of 800kg or more, not more than four years old   TB   Syrigs and cargo carrying capacity of 800kg or more, not more than four years old   TB   Syrigs and cargo carrying capacity of 800kg or more, not with the surface of the syrigs and cargo carrying capacity of 800kg or more, not with the syrigs and cargo carrying capacity of 800kg or more, not with the syrigs and cargo carrying capacity of 800kg or more, not with the syrigs and the syrigs and cargo carrying capacity of 800kg or more, not with the syrigs and the syrigs and cargo carrying capacity of 800kg or more, not with the syrigs and th																							
of less than 800kg, more than four years old  8704.21.63		8704.21.62																					
8704.21.63					u	ТВ											15%	15%	Ex		Rs.1.000.000 per unit	2.5%	
S704.21.63   Wellickes fitted with front leaf spring and Cargo carrying capacity of 800kg or more, not more than four years old   U   TB   U   TB   U   TB   U   TS   U   TB   U   TS   U   TB   U   TS					_																		
Springs and Cargo carrying capacity   U   TS   Springs and Cargo carrying capacity   U   TS   Springs and Cargo carrying capacity   U   TB   Springs and Cargo carrying capacity   U   TS   Springs and Cargo carrying capacity   U   TB   Springs and Cargo carrying capacity   U   TS   Springs and Cargo carrying   U   U   TS   Springs and Cargo carrying   U   U   U   U   U   U   U   U   U		8704.21.63																					
S704.21.64   Vehicles fitted with front leaf source and four years old   Vehicles fitted with front leaf source and Carpo carrying capacity of 800kg or more, more than four years old   Vehicles fitted with front leaf source and Carpo carrying capacity of 1800kg or more, more than four years old   Vehicles fitted with front leaf source and Carpo carrying capacity of less than 800kg, not more than four years old   Vehicles fitted with front leaf source and the fitted of the vehicles for the vehicles with an engine for the vehicle from the vehicles with an engine for the vehicle from the vehicles from the vehicles from the vehicles for the vehicles from the vehicles from the vehicles from the ve																		_	_				
four years old  3704.21.64				of 800kg or more, not more than	u	TS											15%	Ex	Ex		Rs.600,000 per unit	2.5%	
Springs and Cargo carrying capacity of 800kg or more, more than four years old   Springs and Cargo carrying capacity of less than 800kg, not more than four years old   TS   Springs and Cargo carrying capacity of less than 800kg, not more than four years old   TB   Springs and Cargo carrying capacity of less than 800kg, not more than four years old   TB   Springs and Cargo carrying capacity of less than 800kg, not more than four years old   TB   TS   Springs and Cargo carrying capacity of less than 800kg, nore than four years old   TB   TS   Springs and Cargo carrying capacity of less than 800kg, nore than four years old   TS   TS   Springs and Cargo carrying capacity of 800kg or more, not with nore years old   TS   Springs and Cargo carrying capacity of 800kg or more, nore than four years old   TS   Springs and Cargo carrying capacity of 800kg or more, nore channed 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 800kg or more, but excluding these whickes with an engine compartment total type protruding to the front of the vehicles for cabin and cargo area, cabin been designed for six persons (adults) or less including the converted for other use, and a cargo carrying capacity of 800kg or more, but excluding these whickes with an engine compartment total type protruding to the front of the vehicles for cabin that can be converted for other use, and a cargo carrying capacity of 800kg or more, but excluding these whickes with an engine compartment total type protruding to the front of the vehicles for cabin that can be converted for other use, and a cargo carrying capacity of 800kg or more, but excluding the driver, with no additional space in the fails that can be converted for other use, and a cargo carrying capacity of 800kg or more, but excluding the driver, with the protruding to the fore the four types of the fore the four types of the fore the four types of				four years old																			
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syears old vegars old vegars old sold provided by the state of the sta						TR											15%	Fx	Fx		Rs 1 000 000 per unit	2 5%	
8704.21.65					_												2070				1.0.2/000/000 pc. d.mc	2.570	
capacity of less than 800kg, not more than four years old  8704.21.66		0704 24 65																					
more than four years old  8704.21.66		8704.21.65															150/	_	_		D 4 500 000 ''	2 50/	
8704.21.66				more than four years old	u	15											15%	EX	EX		Rs.1,500,000 per unit	2.5%	
capacity of less than 800kg , more than four years old  8704.21.67		9704 21 66		•																			
than four years old  8704.21.67 Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old  8704.21.68 Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old  Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old  Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old  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 these vehicles with an engine compartment totally protruding to the front of the vehicle from the  8704.21.71 Not more than four years old u TS  8704.21.72 Not more than four years old u TB  15% Ex Ex Rs.2,000,000 per unit 2.5% Rs.2,500,000 per u		6704.21.00				TD											150/	_	_		D. 3 F00 000	2 50/	
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capacity of 800kg or more, not more than four years old u TS		9704 21 67		·																			$\vdash$
more than four years old  8704.21.68 Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old  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  8704.21.71 Not more than four years old u TB  8704.21.72 More than four years old u TB  15% Ex Ex Rs.2,000,000 per unit 2.5% Ex Ex Rs.2,000,000 per unit 2.5% Ex Ex Rs.2,000,000 per unit 2.5%		0704.21.07				TC											1 50/	F	F		De 1 500 000	2 50/	
8704.21.68 Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old u TB the first person of the 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 same of the vehicle from the					u	15											15%	EX	EX		RS.1,500,000 per unit	2.5%	
capacity of 800kg or more, more than four years old u TB		8704 21 68		*																			
than four years old  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  8704.21.71 Normore than four years old u TS  8704.21.72 More than four years old u TB  The foot of the sex by Rs.2,000,000 per unit unit unit unit unit unit unit unit		0701.21.00				TR											15%	Fv	Fv		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 state of the vehicle from the vehicle from the state of the vehicle from the vehicle f					u u	10											1370		LX		10.2/300/000 per unic	2.570	
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  8704.21.71 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.2,000,000 per unit 2.5%																							
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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 state of the second																							
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Compartment totally protruding to the front of the vehicle from the																							
the front of the vehicle from the																							
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%																							
8704.21.72 More than four years old u TB 15% Ex Ex Rs.2,500,000 per unit 2.5%		0704 21 71	<u> </u>	driving cab.	ļ.,.	TC			<u> </u>		ļ						150/	E	E		Do 2 000 000	2 50/	$\vdash \vdash$
						TB																2.5%	H

									Pr	eferen	tial Du	ity										S
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
	8704.21.91		Other vehicles with separate																		+	$\vdash$
	0,0112132		bodies for cabin and cargo area,	u	TS											15%	Ex	Ex		Rs.5,000,000 per unit	2.5%	
			not more than four years old	u	13											1370	LA			13.3,000,000 per unic	2.570	
	8704.21.92		Other vehicles with separate																		+	T
			bodies for cabin and cargo area,	u	ТВ											15%	Ex	Ex		Rs.6,000,000 per unit	2.5%	
			more than four years old																	, ,		
	8704.21.93		Other vehicles not more than four	u	TS											15%	Ex	Ex		Rs.4,500,000 per unit	2.5%	
	8704.21.99		years old Other vehicles more than four	u												1570	LA	LX		13. 1,300,000 per unic	2.570	+
	6/04.21.99		vears 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 bowsers 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%	$\vdash$
	8704.22.41		More than five years old but less																	D. 1 500 000		$\vdash$
			than ten years old	u	TS				Free	Free			Free	Free	Free	Free	15%	Ex		Rs.1,500,000 per unit	2.5%	
	8704.22.43		More than ten years old Garbage trucks equipped with	u	TB				Free	Free	Free		Free	Free	Free	Free	15%	Ex		Rs.3,000,000 per unit	2.5%	+
			waste compacting mechanism. :																			
	8704.22.51 8704.22.52		Not more than five years old  More than five years old	u u	ТВ				Free Free	Free	Free Free		Free Free	Free Free	Free Free	Free Free	Ex 15%	10.0% Ex		Rs.125,000 per unit	2.5% 2.5%	+
	0704.22.32		Other:	u	10				1166	1166	1166		1166	1166	1166	TICC	1370	LX		NS.123,000 per unit	2.570	
	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	u	TS				Free	Free	Free		Free	Free	Free	Free	15%	Ex		Rs.2,500,000 per unit	2.5%	
	8704.22.63		than ten years old  More than ten years old	u	ТВ				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 bowsers 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		TS												15%			D- 1 F00 000	2.5%	1
			than ten years old	u					Free	Free			Free	Free	Free	Free		Ex		Rs.1,500,000 per unit		
	8704.23.53		More than ten years old Garbage trucks equipped with	u	TB				Free	Free	Free		Free	Free	Free	Free	15%	Ex		Rs.3,000,000 per unit	2.5%	╆
			waste compacting mechanism :																			
														_	_		450/	10.00/			2.50/	-
	8704.23.61 8704.23.62		Not more than five years old  More than five years old	u u	ТВ					Free Free			Free Free	Free Free	Free Free	Free Free	15% 15%	10.0% Ex		Rs.125,000 per unit	2.5% 2.5%	+
	0704.23.02		Other:	u	10					1100	1100		1100	TICC	1100	TTCC	1370	LX		13.123,000 per unit	2.570	
	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	ТВ					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 :																			
		ļ	Special purpose tankers/bowsers and trucks:																			

								Pr	eferen	tial Du	ity									
Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL
	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	ТВ				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	ТВ										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 cm3	2.5%
	8704.31.22	 Other, not more than four years old	u	TS										Free	Free	15%	Ex		Rs.500/- per cm <sup>3</sup>	2.5%
	8704.31.23	 Other, more than four years old	u	ТВ										Free	Free	15%	Ex		Rs.500/- per cm <sup>3</sup>	2.5%
		 Chassis fitted with engines and																		
	8704.31.31	 cabs : 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	ТВ											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	ТВ											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	ТВ											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	u	ТВ											15%	Ex	Ex		Rs.2,500,000 per unit	2.5%

								Pr	eferen	tial Du	ity										S
HS Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
		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	ТВ											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	ТВ											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%	П
	8704.31.52	 More than four years old 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:		TB											15%	Ex	Ex		Rs.2,000,000 per unit	2.5%	
	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	ТВ											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%	

1704-31.61									Pr	eferen	tial Du	ity										S
Section   Sect	HS Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
Spiral Continue Con		8704.31.64	 Vehicles fitted with front leaf																			-
870-3.1.6		0701.51.01	sprigs and Cargo carrying capacity of 800kg or more, more than four	u	ТВ											15%	Ex	Ex		Rs.1,000,000 per unit	2.5%	
8794.31.65		8704.31.65	 Other Vehicles, Cargo carrying	u	TS											15%	Ex	Ex		Rs.1,500,000 per unit	2.5%	T
SP04.31.67   Cher Verbictles, Cargo carrying capacity of 900kg or more, not capacity of 900		8704.31.66																				+
Separately of 800kg or more, not work of the reverse of the reve			than four years old	u	ТВ											15%	Ex	Ex		Rs.2,500,000 per unit	2.5%	
S704.31.69		8704.31.67	 capacity of 800kg or more, not	u	TS											15%	Ex	Ex		Rs.1,500,000 per unit	2.5%	
Content whiches with separate bodies for cabin and cargo area, cross the modern to cabin bed cargo area, cross including the driver, with no additional space in the cabin that carb expenses (content of the which from the cabin that carb expenses (content of the cabin that expenses (content of the cabin that expenses (conte		8704.31.68	 Other Vehicles, Cargo carrying capacity of 800kg or more, more	u	ТВ											15%	Ex	Ex		Rs.2,500,000 per unit	2.5%	
the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 900 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicles with an engine compartment totally protruding to the front of the vehicles with an engine compartment totally protruding to the front of the vehicles with an engine compartment totally protruding to the front of the vehicles with an engine compartment totally protruding to the front of the vehicles with an engine compartment totally protruding to the front of the vehicles with an engine compartment totally protruding to the front of the vehicles with separate bodies for cabin and cargo area, not more than four vears old which we shall be capacity to the following th			 Other vehicles with separate bodies for cabin and cargo area,																			
Cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protructing to the front of the vehicle from the distribution cash.   S704.31.71   Not more than four years old   U   TS     S   S   S   S   S   S   S   S			the driver, with no additional space in the cabin that can be																			
Compartment totally protruding to the firent of the vehicle from the distinct cath.   Compartment totally protruding to the firent of the vehicle from the distinct cath.   Compartment totally protruding to the vehicle from the vehicle from the vehicle from the vehicle from the vehicle with separate bodies for cabin and cargo area, not more untan four years old   U TS   V TS			cargo carrying capacity of 800 kg or more, but excluding those																			
8704.31.91			compartment totally protruding to the front of the vehicle from the																			
S704.31.91																						↓
8704.31.91		8704.31.72		u	TB											15%	Ex	Ex		Rs.1,750/- per cm <sup>3</sup>	2.5%	+
8704.31.92     Vehicles with separate bodies for cabin and cargo area, more than four years old   u   TB		8704.31.91	 Vehicles with separate bodies for cabin and cargo area, not more	u	TS											15%	Ex	Ex		Rs.5,000,000 per unit	2.5%	
8704.31.99 Other more than four years old   u   TB		8704.31.92	 cabin and cargo area, more than	u	ТВ											15%	Ex	Ex		Rs.6,000,000 per unit	2.5%	
8704.32     g.v.w. exceeding 5 tonnes :		8704.31.93		u	TS											15%	Ex	Ex		Rs.1,750/- per cm <sup>3</sup>	2.5%	
Tankers and bowsers 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 Fre		8704.31.99	 Other more than four years old	u	ТВ											15%	Ex	Ex		Rs.1,750/- per cm <sup>3</sup>	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 Fre		8704.32	 Tankers and bowsers with stainless steel tanks for transport																			
8704.32.42 More than five years old but not more than ten years old but not more than ten years old u TS Free Free Free Free Free Free Free Fre		8704.32.41		u	TS				Free	Free	Free		Free	Free	Free	Free	15%	10.0%			2.5%	T
Solution and the sequipped with waste compacting mechanism:    Solution   Sol			 More than five years old but not more than ten years old	u	TS				Free	Free	Free		Free	Free	Free						2.5%	
8704.32.51       Not more than five years old       u       TS       Spread of the compacting mechanism in the years old       u       TS       Spread of the compacting mechanism in the years old       u       TS       Spread of the compacting mechanism in the years old       u       TS       Spread of the compacting mechanism in the years old       u       TS       Spread of the years old       Free of the compacting mechanism in the years old       u       TS       Spread of the years old       Free of the years old </td <td></td> <td>8704.32.43</td> <td> More than ten years old</td> <td>u</td> <td>ТВ</td> <td></td> <td></td> <td></td> <td>Free</td> <td>Free</td> <td>Free</td> <td></td> <td>Free</td> <td>Free</td> <td>Free</td> <td>Free</td> <td>15%</td> <td>Ex</td> <td></td> <td>Rs.3,000,000 per unit</td> <td>2.5%</td> <td>4</td>		8704.32.43	 More than ten years old	u	ТВ				Free	Free	Free		Free	Free	Free	Free	15%	Ex		Rs.3,000,000 per unit	2.5%	4
8704.32.52     More than five years old     u     TB     Free     Free<			 waste compacting mechanism :																			
Other:					TS		<u> </u>			Free	Free									- 10-00	2.5%	1
		8704.32.52		u	TB		_			Free	Free		Free	Free	Free	Free	15%	Ex		Rs.125,000 per unit	2.5%	+
		9704 32 61	 Not more than five years old	u	TS					Eroc	Eroc		4%	1 E0/	Eroo	Free	15%	Ex		Rs.1,000,000 per unit	2.5%	+-

									Pr	eferen	tial Du	ity										s
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
	8704.32.62		More than five years old but not							_			407	4 50/			450/			D 2 500 000 "	2.50/	+
			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 8704.90		More than ten years old Other:	u	ТВ					Free	Free		4%	1.5%	Free	Free	15%	Ex		Rs.4,000,000 per unit	2.5%	-
	8704.90.10		Electric auto-trishaws not more		TC											150/	150/	-		D. 7.500/	2.50/	T
			than five years old	u	TS											15%	15%	Ex		Rs.7,500/= per kW	2.5%	<u> </u>
	8704.90.20		Electric auto-trishaws more than five years old	u	ТВ											15%	15%	Ex		Rs.7,500/= per kW	2.5%	
			Other electric, not more than five vears 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	u	TS											15%	15%	Ex		Rs.40,000/= per kW	2.5%	
			200kW Other electric, more than five vears old																			
	8704.90.41		Capacity of motors not exceeding 50kW	u	ТВ											15%	15%	Ex		Rs.20,000/= per kW	2.5%	
	8704.90.42		Capacity of motors exceeding 50kW, but not exceeding 100kW	u	ТВ											15%	15%	Ex		Rs.30,000/= per kW	2.5%	
	8704.90.43		Capacity of motors exceeding 100kW, but not exceeding 200kW	u	ТВ											15%	15%	Ex		Rs.45,000/= per kW	2.5%	
	8704.90.44		Capacity of motors exceeding 200kW	u	ТВ											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	ТВ											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, concretemixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).																			
	8705.10	-	Crane lorries :																			F
	8705.10.10		Not more than ten years old	u	TS						Free		Free		Free	Free	Ex	10.0%			2.5%	
	8705.10.20 8705.20		More than ten years old  Mobile drilling derricks:	u	ТВ		-			Free	Free		Free		Free	Free	Ex	10.0%			2.5%	+
	8705.20.10		Not more than seven years old	u	TS					Free	Free		Free		Free	Free	Ex	10.0%			2.5%	
	8705.20.20	<u></u>	More than seven years old	u	ТВ					Free	Free		Free		Free	Free	Ex	10.0%			2.5%	L
	8705.30	-	Fire fighting vehicles:																			

									Pr	eferen	tial Du	uty										s
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
	8705.30.10		Not more than seven years old																		_	$\vdash$
	0703.30.10		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	ТВ					Free	Free		Free	Free	Free	Free	15%	10.0%			2.5%	$\square$
	8705.40	-	Concrete-mixer lorries :	l	TS					Free	Fran		Free		Free	Fran	Ex	10.0%			2.5%	+
	8705.40.10 8705.40.20		Not more than ten years old  More than ten years old	u u	TB					Free	Free Free		Free		Free	Free Free	Ex	10.0%			2.5%	+
	8705.90		Other:	u	10					1166	1166		1166		1166	1166	LA	10.070			2.370	+
			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	ТВ					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	ТВ					Free	Free		Free	Free	Free	Free	15%	10.0%			2.5%	—
	8705.90.41		Mobile Workshops  Modified vehicles of heading 87.02, not more than three years	u	TS				Free	Free	Free		Free	Free	Free	Free	15%	10.0%		Rs.4,500,000 per unit	2.5%	
	8705.90.42		old 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	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%	$\forall$
			Other, Modified vehicles of heading 87.02, 87.03 and 87.04	<u> </u>					1100	1100	1100		1100	1100	1100	1160	1370	10.070		1612/350/550 pc. dilic	2.370	H
	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%	

		ICL/							Pr	eferen	tial Du	ity										S
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
			Othor																			$\blacksquare$
	8705.90.91		Other: 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	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	ТВ					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	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	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	ТВ											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 <b>vehicle</b> bodies fully equipped with fittings and accessories	u	ТВ											15%	15%	Ex		Rs.1,000,000 per unit	2.5%	
	8707.10.20		Other vehicle bodies fully equipped with fittings and accessories	u	ТВ											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	ТВ											15%	15%	Ex		Rs.900,000 per unit	2.5%	

									Pr	eferen	tial Du	ty										s
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C L
	8707.10.40		Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	ТВ											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	ТВ											15%	15%	Ex		Rs.300,000 per unit	2.5%	
	8707.10.60		Used bare body frame with /without doors , bonnet and boot	u	ТВ											15%	15%	Ex		Rs.1,000,000 per unit	2.5%	
	8707.10.90		Other	u	ТВ											15%	15%	Ex		Rs.1,000,000 per unit	2.5%	1
	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	ТВ											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	ТВ											15%	15%	Ex		Rs.1,000,000 per unit	2.5%	
	8707.90.42		Other vehicle bodies fully equipped with fittings and accessories	u	ТВ											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	ТВ											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	ТВ											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	ТВ											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	ТВ											15%	15%	Ex		Rs.1,000,000 per unit	2.5%	
	8707.90.90	<u> </u>	Other	u	ТВ											15%	15%	Ex		Rs.1,000,000 per unit	2.5%	工
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%	

		Code Description Unit ICL/ SLSI AP AD BN GT IN PK SA SF																				s
HS Hdg	HS Code		Description	Unit		AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
			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%	T
	8708.29		Other:																			
	8708.29.10		"Cut-portions" of bodies and cabs	kg	ТВ								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	1-	Gear boxes and parts thereof							Free	Free		5%	5%		15%	15%	10.0%	15%			t
	8708.50.00	1	Drive-axles 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	ТВ								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 shockabsorbers)  Other parts and accessories :	kg						Free	Free		5%	5%		15%	15%	10.0%	15%		2.5%	
	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	1					Free	Free		5%	5%		15%	15%	10.0%	15%		2.5%	$\vdash$
	8708.94.00		Steering wheels, steering columns and steering boxes; parts thereof	kg							Free		5%	5%		15%	15%	10.0%	15%		2.5%	
	8708.95.00 8708.99		Safety airbags with inflater system; parts thereof Other:	kg												15%	15%	10.0%	15%		2.5%	

																						S
HS Hdg	HS Code		Description	Unit		AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
	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	ТВ											15%	15%	10.0%	30%		2.5%	
	8708.99.40		"Cut-portions" of motor vehicles	kg	ТВ	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.																			
			W.E.S.L.																			$\square$
	8709.11.00	- 	Vehicles : Electrical	u									5%	4.5%		15%	15%	10.0%			2.5%	+
	8709.19.00		Other	u									370	1.5 /0		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; sidecars.																			
	8711.10 8711.10.10	-	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc: Not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.575/- per cm <sup>3</sup>	2.5%	

																						s
HS Hdg	HS Code		Description	Unit		AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
	8711.10.20		More than three years old		ТВ					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.100,000 per unit	2.5%	+
	8711.10.20		With reciprocating internal	u	ID					rree	rree		4%	1.5%	rree	rree	EX	EX		RS.100,000 per unit	2.5%	+
			combustion piston engine of a																			
			cylinder capacity exceeding 50 cc																			
	0711 20 10		but not exceeding 250 cc :																		<del>                                     </del>	+
	8711.20.10		Exceeding 50 cc but not exceeding 200 cc, not more than	u	TS					Free	Free		4%	1 50%	Free	Free	Ex	Ex		Rs.1,150/- per cm <sup>3</sup>	2.5%	
			three years old	u	13					1166	1166		770	1.570	1166	1166	LA	LX		KS.1,130/- per cris	2.570	
	8711.20.20		Exceeding 50 cc but not																		1	
			exceeding 200 cc, more than	u	TB					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.300,000 per unit	2.5%	
		-	three years old			1															<del>                                     </del>	_
	8711.20.30		Other, not more than three years	u	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.1,725/- per cm <sup>3</sup>	2.5%	
	8711.20.40		Other, more than three years old																		+	+
	0711.20.40		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																		+	+
	6/11.30.10		exceeding 350 cc, not more than	u	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.1,725/- per cm <sup>3</sup>	2.5%	
			three years old	_ "						1100	1100		170	1.5 70	1100	1100				10.11/2.5/ per ens	2.5 70	
	8711.30.20		Exceeding 250 cc but not																			
			exceeding 350 cc, more than	u	TB					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.800,000 per unit	2.5%	
	0711 20 20	-	three years old																			+
	8711.30.30		Exceeding 350 cc but not exceeding 450 cc, not more than	u	TS					Free	Free		4%	1 50%	Free	Free	Ex	Ex		Rs.2,300/- per cm <sup>3</sup>	2.5%	
			three years old	u	13					1100	1100		770	1.570	1100	1166	L^	LA		K3.2,300/ per cris	2.570	
	8711.30.40		Exceeding 350 cc but not																		-	T
			exceeding 450 cc , more than	u	TB					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.1,500,000 per unit	2.5%	
	0744 00 50	-	three years old			1															<del>                                     </del>	╄
	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 <sup>3</sup>	2.5%	
	8711.30.60		Other, more than three years old							_	_					_	_	_			+	+
	0711.50.00		Serier, mere aran arree years era	u	TB					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.1,500,000 per unit	2.5%	
	8711.40	-	With reciprocating internal																			Ī
			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 <sup>3</sup>	2.5%	1
	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																		+	+
			exceedig 1000 cc, not more than	u	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.2,875/- per cm <sup>3</sup>	2.5%	
		<u> </u>	three years old																	·		1
	8711.50.20		Exceeding 800 cc but not							_	_		407	4 50/	_	_	_	_		D 2 000 000	2 50/	
			exceedig 1000 cc , more than	u	TB					Free	Free		4%	1.5%	rree	Free	Ex	Ex		Rs.3,000,000 per unit	2.5%	1
	8711.50.30		Other, not more than three years		<u> </u>		<del>                                     </del>			<del> </del>	<u> </u>				_	_					+	+
			old	u	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.3,450/- per cm <sup>3</sup>	2.5%	1
	8711.50.40		Other, more than three years old	u	ТВ					Free	Free		4%	1.5%	Froo	Free	Ex	Ex		Rs.4,000,000 per unit	2.5%	1
				u	10					1166	1166		770	1.370	1166	1166	ĽX	LX		NS.7,000,000 per unit	2.570	1
	8711.60	-	With electric motor for propulsion:																			
	1	1				<u> </u>					<u> </u>					l			l			

	Preferential Duty  IS Hdg HS Code Description Unit SISI AP AD BN GT IN PK SA SF SD SG Gen Duty VAT PAL Cess Excise (S.P.D.)																				
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL
	0711 60 10		Not make their three controls							F	F		Fores	F	F	Fuer	150/	F.,		Do 7 500 IAM	2.50/
	8711.60.10 8711.60.20		Not more than three years old	u u	L TB					Free Free	Free Free		Free Free	Free Free	Free Free	Free Free	15% 15%	Ex Ex		Rs.7,500 per kW Rs.15,000 per kW	2.5% 2.5%
	8711.90.20		More than three years old Other	u u	TS					Free			4%	1.5%	Free	Free	15%	10.0%		RS.15,000 per KW	2.5%
	6711.90.00	-	Other	u	13					1166	1166		770	1.570	1166	1166	1370	10.070			2.570
87.12			Bicycles and other cycles (including delivery tricycles), not motorised.																		
	8712.00.10		Delivery tricycles	<b></b>	TS					1						15%	15%	10.0%			2.50/
	8712.00.10		Used bicycle	u u	TS											15% or Rs.200 5 0/= per \$	15%	10.0%	15% or Rs.2000/=		2.5%
	8712.00.90		Other	u	L											15% or Rs.2000 pper unit	15%	10.0%	per unit 15% or Rs.2000/=		2.5%
		-														- 2 g			per unit		
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	Ex	Ex			2.5%
	8713.10.00	-	Other	u u						Free			Free	Free	Free	Free	Ex	Ex			2.5%
	6713.90.00	-	Other	u						1166	1166		1166	1166	1166	1166	LA	LA			2.5 /0
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 frount folk	kg	ТВ					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%
		-	Other:									<u> </u>									
	8714.91		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						ļ	Free					15%	15%	10.0%			2.5%
	8714.91.90		Other	kg							Free				Free	15%	15%	10.0%			2.5%
	8714.92 8714.92.10		Wheel rims and spokes : 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	1	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		4%		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%

ST4.90.00										Pr	eferen	tial Du	ıty									
Strict   S	HS Hdg	HS Code		Description	Unit		АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL
SP14-99-00   Other:		8714.96.00	-		kg						Free	Free		4%	1.5%	Free	Free	15%	10.0%			2.5%
ST1499.10		971 <i>4</i> 00 00	+		<u> </u>						1											+
SY1493.02   Chair stays					ka							Free					15%	15%	10.0%			2.5%
Fire																						
07/14/99.5    15/96																						
S714.99.91																						
tyres showing signs of war, with of or without bles bid.		8714.99.91			kg							Free		13.5%			15%	15%	10.0%	25%		2.5%
8 3715.00.00 Baby carriages and parts thereof.  1 Trailers and semi-trailers; by the control of		8714.99.92		tyres showing signs of wear, with	kg							Free		13.5%			15%	15%	10.0%	25%		2.5%
Trailers and semi-trailers; other verbicles, not mechanically propelled parts thereof.		8714.99.99		- Other	kg							Free		13.5%			15%	15%	10.0%	15%		2.5%
Trailers and semi-trailers;   the reverse of the careven type, for housing or a careven typ	.15	8715.00.00			kg												15%	15%	10.0%	15%		2.5%
### ST16.1.0   Trailers and semi-trailers of the carwan type, for housing or carmon type, for housing or state that the years old   U   TS   V   V   V   V   V   V   V   V   V				thereor.																		
Caravan type, for housing or campina :   Carabana	<b>'.16</b>			other vehicles, not mechanically propelled; parts																		
8716.20		8716.10	-	caravan type, for housing or																		
8716.20.10 - Self-loading or self-unloading trailers and semi-trailers for anticultural purposes:  8716.20.10 - Not more than five years old u TB  8716.20.20 - More than five years old u TB  8716.31.10 - Tanker trailers and semi-trailers for the transport of goods:  8716.31.10 - Not more than five years old u TB  8716.31.10 - Not more than five years old u TB  8716.31.10 - Not more than five years old u TB  8716.31.10 - Not more than five years old u TB  8716.31.20 - More than five years old u TB  8716.39.20 - More than five years old u TB  8716.39.20 - More than five years old u TB  8716.40.20 - Not more than five years old u TB  8716.40.20 - Not more than five years old u TB  8716.80.40 - Other railers and semi-trailers:  8716.80.40 - Other railers and semi-trailers u TB  8716.80.40 - Other railers and semi-trailers u TB  8716.80.40 - Other railers and semi-trailers u TB  8716.80.20 - Not more than five years old u TB  8716.80.40 - Other railers and semi-trailers u TB  9716.80.40 - Other railers under trailers under trailers under trailers under trailers und		8716.10.10		Not more than five years old	u	TS										Free	Free	15%	10.0%			2.5%
trailers and semi-trailers for agricultural purposes:  8716.20.10 → Not more than five years old u TS  8716.20.20 → More than five years old u TB  ○ Other trailers and semi-trailers for the transport of goods:  8716.31 → Tanker trailers and semi-trailers for the transport of goods:  8716.31.10 → Not more than five years old u TB  8716.31.10 → Not more than five years old u TB  8716.31.10 → Not more than five years old u TB  8716.31.20 → More than five years old u TB  8716.31.30 → Not more than five years old u TB  8716.31.01 → Not more than five years old u TS  8716.39 → Other:  8716.39 → Not more than five years old u TS  8716.39 → Other trailers and semi-trailers:  8716.39 → Not more than five years old u TS  8716.39 → Other trailers and semi-trailers:  8716.39 → Other trailers and semi-trailers:  8716.30 → Other trailers and semi-trailers:  8716.40.10 → Not more than five years old u TB  8716.40.10 → Not more than five years old u TB  8716.40.10 → Not more than five years old u TB  8716.80.20 → More than five years old u TB  8716.80.20 → More than five years old u TB  8716.80.20 → Wheelbarrows  8716.80.20 → Wheelbarrows  9716.90 → Other trailers and semi-trailers:  9716.90 → Others wheelbarrows  9716.90 → Others		8716.10.20			u	TB											15%	15%	10.0%			2.5%
8716.20.10   Not more than five years old   u   TS		8716.20	-	trailers and semi-trailers for																		
8716.20.20 More than five years old u TB		8716.20.10			u	TS											15%	15%	10.0%			2.5%
S716.31		8716.20.20		More than five years old	u	TB												15%	10.0%			2.5%
Trailers:			-	the transport of goods:																		
\$716.31.10 Not more than five years old		8716.31																				
8716.31.20 More than five years old   u   TB		0716 21 10	-		<del></del>	TC					-					-	1 50/	150/	10.00/			2 50/
8716.39   Other :																						
\$716.39.10     Not more than three years old   u   TS					u	ID											1370	1370	10.070			2.370
8716.39.20   More than three years old   u   TB					- 11	TS											15%	15%	10.0%	15%		2 5%
8716.40   - Other trailers and semi-trailers :																						
8716.40.20     More than five years old   u   TB			-														2370	15 70	10.070	1570		2.0 %
8716.80 - Other vehicles:  8716.80.20 Wheelbarrows  U TS  Other not more than five years old  U TS  S716.80.40 Other more than five years old  U TB  S716.90 - Parts:  S716.90.10 For wheelbarrows  Kg TS  Free Free  Free Free  Free Free  Free Free																						
8716.80.20     Wheelbarrows   u   TS					u	TB		<u> </u>			1						15%	15%	10.0%	10%		2.5%
8716.80.30     Other not more than five years   u   TS			-			<u> </u>		<u> </u>			1					ļ	.=0/	. = 0		.=		
S716.80.40     Other more than five years old   u   TB					u	ſS		<u> </u>			1						15%	15%	10.0%	15%		2.5%
8716.90   -   Parts:				old																		2.5%
8716.90.10     For wheelbarrows   kg   TS     Free   Free   5%   5%   15%   15%   10.0%   15%   10.0%   15%   10.0%   15%   10.0%   15%   10.0%   15%   10.0%   15%   10.0%   10					u	TB		1			-		-	-		<u> </u>	15%	15%	10.0%			2.5%
8716.90.90     Others   kg   TS       Free   Free   4%   1.5%   Free   Free   15%   10.0%   2.5%       Cubic centimeter of the engine     kilowatt of the motor power of the engine     1000 cm³ < x<= 1300 cm³     of cylinder capacity exceeding 1000 cc but not exceeding 1300 cc			+		ka	TC		1			Free	Free	1	50%	50%	<del>                                     </del>	150/2	150/-	10 00/-	150%		2 50%
cm³ - cubic centimeter of the engine kW - kilowatt of the motor power of the engine 1000 cm³ < x<= 1300 cm³ - of cylinder capacity exceeding 1000 cc but not exceeding 1300 cc								<del>                                     </del>					1			Froo				13%		
kW - kilowatt of the motor power of the engine 1000 cm³< x<= 1300 cm³ - of cylinder capacity exceeding 1000 cc but not exceeding 1300 cc		0710.30.30	+	Outers	ĸy	13		<del>                                     </del>			1166	1166	<b> </b>	<b>⊤</b> 70	1.370	1166	1166	1370	10.070			2.370
kW - kilowatt of the motor power of the engine  1000 cm³ < x<= 1300 cm³ - of cylinder capacity exceeding 1000 cc but not exceeding 1300 cc		cm <sup>3</sup>		- cubic centir	meter c	of the e	naine	·	1	ı	1	·	<u> </u>	1	1	I	1	1	1	1	1	
1000 cm³< x<= 1300 cm³ - of cylinder capacity exceeding 1000 cc but not exceeding 1300 cc								he end	ine													-
			cm3<							ot exceed	lina 130	0 cc										
		1300 (	cm3<																			

									Pr	eferen	tial Du	ity										S
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	C
					Î																	
	2000 cr	n3< x	<= 2500 cm <sup>3</sup> - of cylinder	r capac	ity exce	eding 2	.000 co	but n	ot exceed	ing 250	00 сс											
	2500 cr	n3< x	<= 2750 cm <sup>3</sup> - of cylinder	r capac	ity exce	eding 2	.500 co	but n	ot exceed	ing 275	50 cc											
	2750 cr	n₃< x	<= 3000 cm <sup>3</sup> - of cylinder	r capac	ity exce	eding 2	750 co	but n	ot exceed	ing 300	00 сс											
	3000 cr	n₃< x	<= 4000 cm <sup>3</sup> - of cylinder	r capac	ity exce	eding 3	000 c	but n	ot exceed	ing 400	00 сс											
	4000 cr	n3<	- of cylinder	capac	ity exce	eding 4	000 co	:														