

## Chapter 72

### Iron and steel

#### Notes.

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them :

#### (a) Pig iron

Iron-carbon alloys not usefully malleable, containing more than 2 % by weight of carbon and which may contain by weight one or more other elements within the following limits :

- not more than 10 % of chromium
- not more than 6 % of manganese
- not more than 3 % of phosphorus
- not more than 8 % of silicon
- a total of not more than 10 % of other elements

#### (b) Spiegeleisen

Iron-carbon alloys containing by weight more than 6 % but not more than 30 % of manganese and otherwise conforming to the specification at (a) above.

#### (c) Ferro-alloys

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4 % or more of the element iron and one or more of the following :

- more than 10 % of chromium
- more than 30 % of manganese
- more than 3 % of phosphorus
- more than 8 % of silicon
- a total of more than 10 % of other elements, excluding carbon, subject to a maximum content of 10 % in the case of copper.

#### (d) Steel

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2 % or less of carbon.

However, chromium steels may contain higher proportions of carbon.

#### (e) Stainless steel

Alloy steels containing, by weight, 1.2 % or less of carbon and 10.5 % or more of chromium, with or without other elements.

#### (f) Other alloy steel

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown :

- 0.3 % or more of aluminium
- 0.0008 % or more of boron
- 0.3 % or more of chromium
- 0.3 % or more of cobalt
- 0.4 % or more of copper
- 0.4 % or more of lead
- 1.65 % or more of manganese

0.08 % or more of molybdenum

- 0.08 % or more of molybdenum
- 0.3 % or more of nickel
- 0.06 % or more of niobium
- 0.6 % or more of silicon
- 0.05 % or more of titanium
- 0.3 % or more of tungsten (wolfram)
- 0.1 % or more of vanadium
- 0.05 % or more of zirconium
- 0.1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

**(g) Remelting scrap ingots of iron or steel**

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

**(h) Granules**

Products of which less than 90 % by weight passes through a sieve with a mesh aperture of 1 mm and of which 90 % or more by weight passes through a sieve with a mesh aperture of 5 mm.

**(i) Semi-finished products**

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hotrolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

**(j) Flat-rolled products**

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of :

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not there by assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

**(k) Bars and rods, hot-rolled, in irregularly wound coils**

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

### **(l) Other bars and rods**

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may :

- have indentations, ribs, grooves or other deformations produced during the rolling process(reinforcing bars and rods);
- be twisted after rolling.

### **(m)Angles, shapes and sections**

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading 73.01 or 73.02.

### **(n) Wire**

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

### **(o) Hollow drill bars and rods**

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

- 2.- Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.
- 3.- Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

### **Subheading Notes.**

- 1.- In this Chapter the following expressions have the meanings hereby assigned to them :

#### **(a) Alloy pig iron**

Pig iron containing, by weight, one or more of the following elements in the specified proportions :

- more than 0.2 % of chromium
- more than 0.3 % of copper
- more than 0.3 % of nickel
- more than 0.1 % of any of the following elements : aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

#### **(b) Non-alloy free-cutting steel**

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions :

- 0.08 % or more of sulphur
- 0.1 % or more of lead
- more than 0.05 % of selenium

- more than 0.01 % of tellurium

- more than 0.05 % of bismuth.

**(c) Silicon-electrical steel**

Alloy steels containing by weight at least 0.6 % but not more than 6 % of silicon and not more than 0.08 % of carbon. They may also contain by weight not more than 1 % of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

**(d) High speed steel**

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7 % or more, 0.6 % or more of carbon and 3 to 6 % of chromium.

**(e) Silico-manganese steel**

Alloy steels containing by weight :

- not more than 0.7 % of carbon,
- 0.5 % or more but not more than 1.9 % of manganese, and
- 0.6 % or more but not more than 2.3 % of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2.- For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed :

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (c) must each exceed 10 % by weight.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
		<b>I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWERED FORM</b>																				
<b>72.01</b>		<b>Pig iron and, Spiegeleisen in pigs, blocks or other primary forms.</b>																				
	7201.10.00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%	
	7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	kg		Free				Free	Free		Free	Free	Free	Free	15%	Ex				2.5%	
	7201.50.00	- Alloy pig iron; spiegeleisen	kg		Free				Free	Free		Free	Free	Free	Free	15%	10%				2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<b>72.02</b>		<b>Ferro-alloys.</b>																			
		- Ferro-manganese :																			
	7202.11.00	-- Containing by weight more than 2% of carbon	kg		Free				Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7202.19.00	-- Other	kg					Free	Free		Free	Free	Free	Free	15%	Ex					2.5%
		- Ferro-silicon :																			
	7202.21.00	-- Containing by weight more than 55% of silicon	kg					Free	Free		Free	Free	Free	Free	15%	10%					2.5%
	7202.29.00	-- Other	kg					Free	Free		Free	Free	Free	Free	15%	Ex					2.5%
	7202.30.00	- Ferro-silico-manganese	kg					Free	Free		Free	Free	Free	Free	15%	10%					2.5%
		- Ferro-chromium :																			
	7202.41.00	-- Containing by weight more than 4% of carbon	kg					Free	Free		Free	Free	Free	Free	15%	10%					2.5%
	7202.49.00	-- Other	kg					Free	Free		Free	Free	Free	Free	15%	10%					2.5%
	7202.50.00	- Ferro-silico-chromium	kg					Free	Free		Free	Free	Free	Free	15%	10%					2.5%
	7202.60.00	- Ferro-nickel	kg					Free	Free		Free	Free	Free	Free	15%	10%					2.5%
	7202.70.00	- Ferro-molybdenum	kg					Free	Free		Free	Free	Free	Free	15%	10%					2.5%
	7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	kg					Free	Free		Free	Free	Free	Free	15%	10%					2.5%
		- Other :																			
	7202.91.00	-- Ferro-titanium and ferro-silico-titanium	kg					Free	Free		Free	Free	Free	Free	15%	10%					2.5%
	7202.92.00	-- Ferro-vanadium	kg					Free	Free		Free	Free	Free	Free	15%	10%					2.5%
	7202.93.00	-- Ferro-niobium	kg					Free	Free		Free	Free	Free	Free	15%	10%					2.5%
	7202.99.00	-- Other	kg					Free	Free		Free	Free	Free	Free	15%	10%					2.5%
<b>72.03</b>		<b>Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.</b>																			
	7203.10.00	- Ferrous products obtained by direct reduction of iron ore	kg					Free	Free		Free	Free	Free	Free	15%	10%					2.5%
	7203.90.00	- Other	kg					Free	Free		Free	Free	Free	Free	15%	10%					2.5%
<b>72.04</b>		<b>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</b>																			
	7204.10.00	- Waste and scrap of cast iron	kg	L				Free	Free		Free	Free	Free	Free	15%	10%					2.5%
		- Waste and scrap of alloy steel :																			
	7204.21.00	-- Of stainless steel	kg	L				Free	Free		Free	Free	Free	Free	15%	Ex					2.5%
	7204.29.00	-- Other	kg	L				Free	Free		Free	Free	Free	Free	15%	10%					2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	7204.30.00	- Waste and scrap of tinned iron or steel	kg	L						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
		- Other waste and scrap :																				
	7204.41.00	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	kg	L						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	7204.49.00	-- Other	kg	L						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	7204.50.00	- Remelting scrap ingots	kg	L						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
<b>72.05</b>		<b>Granules and powders, of pig iron, spiegeleisen, iron or steel.</b>																				
	7205.10.00	- Granules	kg							Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
		- Powders :																				
	7205.21.00	-- Of alloy steel	kg							Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	7205.29.00	-- Other	kg							Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
		<b>II.- IRON AND NON-ALLOY STEEL</b>																				
<b>72.06</b>		<b>Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).</b>																				
	7206.10.00	- Ingots	kg							Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	7206.90.00	- Other	kg							Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
<b>72.07</b>		<b>Semi-finished products of iron or non-alloy steel.</b>																				
		- Containing by weight less than 0.25% of carbon :																				
	7207.11.00	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness																				
	7207.11.10	--- Billets	kg							Free	Free		Free	Free	Free	Free	15%	2.5%			2.5%	
	7207.11.90	--- Other	kg							Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	7207.12.00	-- Other, of rectangular (other than square) cross-section																				
	7207.12.10	--- Billets	kg							Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	7207.12.90	--- Other	kg							Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	7207.19.00	-- Other	kg							Free	Free		Free	Free	Free	Free	15%	10%			2.5%	



HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<b>72.09</b>		<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated (+).</b>																			
		- In coils, not further worked than cold-rolled (cold-reduced) :																			
	7209.15.00	-- Of a thickness of 3 mm or more	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7209.16.00	-- Of a thickness exceeding 1 mm but less than 3 mm	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7209.17.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7209.18.00	-- Of a thickness of less than 0.5 mm	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
		- Not in coils, not further worked than cold-rolled (cold-reduced) :																			
	7209.25.00	-- Of a thickness of 3 mm or more	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7209.26.00	-- Of a thickness exceeding 1 mm but less than 3 mm	kg			Free			Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7209.27.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7209.28.00	-- Of a thickness of less than 0.5 mm	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7209.90.00	- Other	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
<b>72.10</b>		<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated .</b>																			
		- Plated or coated with tin :																			
	7210.11.00	-- Of a thickness of 0.5 mm or more	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7210.12.00	-- Of a thickness of less than 0.5 mm :																			
	7210.12.10	--- Printed	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7210.12.20	--- Electrolytic tin plates for the manufacture of metal fittings for tea chests	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7210.12.90	--- Other	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7210.20.00	- Plated or coated with lead, including terne-plate	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7210.30.00	- Electrolytically plated or coated with zinc	kg						Free	Free		Free	Free	Free	Free	15%	5%				2.5%



HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
		- Otherwise plated or coated with zinc :																				
	7210.41.00	-- Corrugated	kg												15%	15%	10%	15%			2.5%	
	7210.49.00	-- Other :																				
	7210.49.10	--- Flat sheets, of a thickness not exceeding 0.17 mm, in rolls	kg										Free	Free	15%	10%					2.5%	
		--- Flat sheets, of a thickness exceeding 0.17mm , in rolls																				
	7210.49.21	---- Galvanized and annealed (galvanealed)	kg										Free	Free	15%	10%					2.5%	
	7210.49.22	---- Not further worked after hot dipping	kg												15%	15%	10%				2.5%	
	7210.49.29	---- Other	kg												15%	15%	10%				2.5%	
	7210.49.90	--- Other	kg												15%	15%	10%	15%			2.5%	
	7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%	
		- Plated or coated with aluminium :																				
	7210.61.00	-- Plated or coated with aluminium-zinc alloys	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%	
	7210.69.00	-- Other	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%	
	7210.70.00	- Painted, varnished or coated with plastics	kg			Free		Free	Free			Free	Free	Free	Free	15%	10%				2.5%	
	7210.90.00	- Other	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%	
<b>72.11</b>		<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.</b>																				
		- Not further worked than hot-rolled :																				
	7211.13.00	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%	
	7211.14.00	-- Other, of a thickness of 4.75 mm or more	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%	
	7211.19.00	-- Other	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%	
		- Not further worked than cold-rolled (cold-reduced) :																				
	7211.23.00	-- Containing by weight less than 0.25% of carbon	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%	
	7211.29.00	-- Other	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%	
	7211.90.00	- Other	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%	

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<b>72.12</b>		<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated .</b>																			
	7212.10.00	- Plated or coated with tin :																			
	7212.10.10	--- Electrolytic tin plate of a thickness not exceeding 0.22 mm	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7212.10.90	--- Other	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7212.20.00	- Electrolytically plated or coated with zinc :																			
	7212.20.10	--- Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 Mpa	kg									4%	1.5%	Free	Free	15%	10%				2.5%
	7212.20.90	--- Other	kg									Free	Free	Free	Free	15%	10%				2.5%
	7212.30.00	- Otherwise plated or coated with zinc	kg												15% or Rs.17/= per kg	15%	10%				2.5%
	7212.40.00	- Painted, varnished or coated with plastics	kg			Free			Free	Free		5%	4.5%	Free	Free	15%	5%				2.5%
	7212.50.00	- Otherwise plated or coated :																			
	7212.50.10	--- Plated or coated with chromium oxides or with chromium and chromium oxides	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7212.50.90	--- Other	kg						Free	Free		6.75%	4.5%		10%	15%	10%				2.5%
	7212.60.00	- Clad	kg						Free	Free		6.75%	4.5%	Free	Free	15%	10%				2.5%
<b>72.13</b>		<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</b>																			
	7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process :																			
	7213.10.10	--- Flattened circles and modified rectangles	kg	S											15%	15%	10%	Rs.15/= per kg			2.5%
	7213.10.90	--- Other	kg	S											15%	15%	10%	15% or Rs.17/= per kg			2.5%
	7213.20.00	- Other, of free-cutting steel	kg						Free	Free		5%	4.5%		15%	15%	10%	Rs.15/= per kg			2.5%
		- Other :																			
	7213.91.00	-- Of circular cross-section measuring less than 14 mm in diameter																			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
	7213.91.10	---- Circular cross-section measuring less than 8 mm	kg	S						Free	Free		Free	Free		Free	15%	5%	Rs.15/= per kg		2.5%		
	7213.91.90	---- Other	kg	S						Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
	7213.99.00	-- Other	kg	S						Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
<b>72.14</b>		<b>Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.</b>																					
	7214.10.00	- Forged :																					
	7214.10.10	--- Flattened circles and modified rectangles	kg	S												15%	15%	10%	Rs.15/= per kg		2.5%		
	7214.10.90	--- Other	kg	S												15%	15%	10%	15% or Rs.23/= per kg		2.5%		
	7214.20.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling :																					
	7214.20.10	--- Flattened circles and modified rectangles	kg	S												15%	15%	10%	Rs.15/= per kg		2.5%		
	7214.20.90	--- Other	kg	S												15%	15%	10%	15% or Rs.35/= per kg		2.5%		
	7214.30.00	- Other, of free-cutting steel	kg													15%	15%	10%	Rs.15/= per kg		2.5%		
		- Other :																					
	7214.91.00	-- Of rectangular (other than square) cross-section :																					
	7214.91.10	--- Flat bars of a width not exceeding 30 mm and thickness not exceeding 6 mm, containing by weight less than 0.25% of carbon	kg	S												15%	15%	10%	15% or Rs.23/= per kg		2.5%		
	7214.91.20	--- Other, containing by weight less than 0.25% of carbon, other than flat bars	kg	S												15%	15%	10%	15% or Rs.23/= per kg		2.5%		
	7214.91.90	--- Other	kg	S												Free	15%	10%	Rs.15/= per kg		2.5%		
	7214.99.00	-- Other	kg	S												15%	15%	10%	Rs.15/= per kg		2.5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<b>72.15</b>		<b>Other bars and rods of iron or non-alloy steel .</b>																			
	7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	kg						Free	Free		6%	4.5%		10%	15%	10%				2.5%
	7215.50.00	- Other, not further worked than cold-formed or cold-finished	kg						Free	Free		6%	4.5%		10%	15%	10%				2.5%
	7215.90.00	- Other	kg	S					Free	Free		6%	4.5%		10%	15%	10%				2.5%
<b>72.16</b>		<b>Angles, shapes and sections of iron or non-alloy steel (+).</b>																			
	7216.10.00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	kg						Free	Free		5%	4.5%		15%	15%	10%	Rs.15/= per kg			2.5%
		<i>Hot rolled structural steel U sections</i>		S																	
		- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :																			
	7216.21.00	-- L sections	kg												15%	15%	10%	15% or Rs.23/=			2.5%
		<i>Hot rolled structural steel L sections</i>		S																	
	7216.22.00	-- T sections	kg						Free	Free		5%	4.5%		15%	15%	10%	Rs.15/= per kg			2.5%
		<i>Hot rolled structural steel T sections</i>		S																	
		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more :																			
	7216.31.00	-- U sections	kg						Free	Free		5%	4.5%		15%	15%	10%				2.5%
		<i>Hot rolled structural steel U sections</i>		S																	
	7216.32.00	-- I sections	kg						Free	Free		5%	4.5%		15%	15%	10%				2.5%
	7216.33.00	-- H sections	kg						Free	Free		5%	4.5%	Free	Free	15%	10%				2.5%
	7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	kg						Free	Free		5%	4.5%		10%	15%	10%				2.5%
		<i>Hot rolled structural steel L or T sections</i>		S																	
	7216.50.00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	kg						Free	Free		5%	4.5%		10%	15%	10%				2.5%
		- Angles, shapes and sections, not further worked than cold-formed or cold- finished :																			
	7216.61.00	-- Obtained from flat-rolled products	kg						Free	Free		5%	4.5%		10%	15%	10%				2.5%
	7216.69.00	-- Other	kg						Free	Free		5%	4.5%		10%	15%	10%				2.5%
		- Other :																			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	7216.91.00	-- Cold-formed or cold-finished from flat-rolled products	kg							Free	Free		5%	4.5%		10%	15%	10%			2.5%	
	7216.99.00	-- Other	kg							Free	Free		5%	4.5%		10%	15%	10%			2.5%	
<b>72.17</b>		<b>Wire of iron or non-alloy steel .</b>																				
	7217.10.00	- Not plated or coated, whether or not polished	kg	S	9.0%					Free	Free		5%	4.5%		10%	15%	10%			2.5%	
	7217.20	- Plated or coated with zinc :																				
	7217.20.10	--- Wire of a solid cross section in the shape of circles measuring less than 1.6 mm in diameter	kg	S						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	7217.20.20	--- Wire of a solid cross section in the shape of circles measuring 1.6 mm in diameter or more but not exceeding 4 mm	kg	S						Free	Free		5%	4.5%		15%	15%	10%	Rs.18/= per kg		2.5%	
	7217.20.90	--- Other	kg	S						Free	Free		5%	4.5%		15%	15%	10%	Rs.18/= per kg		2.5%	
	7217.30.00	- Plated or coated with other base metals	kg		Free					Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	7217.90	- Other																				
	7217.90.10	--- Plated or coated with plastics	kg	S						Free	Free		5%	4.5%		10%	15%	10%	Rs.10/= per kg		2.5%	
	7217.90.90	--- Other	kg	S						Free	Free		5%	4.5%		10%	15%	10%	Rs.18/= per kg		2.5%	
		<b>III.- STAINLESS STEEL</b>																				
<b>72.18</b>		<b>Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.</b>																				
	7218.10.00	- Ingots and other primary forms	kg							Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
		- Other :																				
	7218.91.00	-- Of rectangular (other than square) cross-section	kg							Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	7218.99.00	-- Other	kg							Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<b>72.19</b>		<b>Flat-rolled products of stainless steel, of a width of 600 mm or more .</b>																			
		- Not further worked than hot-rolled, in coils :																			
	7219.11.00	-- Of a thickness exceeding 10 mm	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%
	7219.12.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%
	7219.13.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%
	7219.14.00	-- Of a thickness of less than 3 mm	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%
		- Not further worked than hot-rolled, in coils :																			
	7219.21.00	-- Of a thickness exceeding 10 mm	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%
	7219.22.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%
	7219.23.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%
	7219.24.00	-- Of a thickness of less than 3 mm	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%
		- Not further worked than cold-rolled (cold-reduced) :																			
	7219.31.00	-- Of a thickness of 4.75 mm or more	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%
	7219.32.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%
	7219.33.00	-- Of a thickness exceeding 1 mm but less than 3 mm	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%
	7219.34.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%
	7219.35.00	-- Of a thickness of less than 0.5 mm	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%
	7219.90.00	- Other	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%
<b>72.20</b>		<b>Flat-rolled products of stainless steel, of a width of less than 600 mm .</b>																			
		- Not further worked than hot-rolled :																			
	7220.11.00	-- Of a thickness of 4.75 mm or more	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%
	7220.12.00	-- Of a thickness of less than 4.75 mm	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%
	7220.20.00	- Not further worked than cold-rolled (cold-reduced)	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%
	7220.90.00	- Other	kg					Free	Free			Free	Free	Free	Free	15%	10%				2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
72.21	7221.00.00	<b>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.</b>	kg						Free	Free		5%	4.5%		10%	15%	Ex			2.5%		
72.22		<b>Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.</b>																				
		- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :																				
	7222.11.00	-- Of circular cross-section	kg						Free	Free		5%	4.5%		10%	15%	Ex			2.5%		
	7222.19.00	-- Other	kg						Free	Free		5%	4.5%		10%	15%	10%			2.5%		
	7222.20.00	- Bars and rods, not further worked than cold-formed or cold-finished	kg						Free	Free		5%	4.5%		10%	15%	10%			2.5%		
	7222.30.00	- Other bars and rods	kg						Free	Free		5%	4.5%		10%	15%	10%			2.5%		
	7222.40.00	- Angles, shapes and sections	kg						Free	Free		5%	4.5%		10%	15%	10%			2.5%		
72.23	7223.00.00	<b>Wire of stainless steel</b>	kg						Free	Free		5%	4.5%		10%	15%	10%			2.5%		
		<b>IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL</b>																				
72.24		<b>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.</b>																				
	7224.10.00	- Ingots and other primary forms	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
	7224.90.00	- Other	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
72.25		<b>Flat-rolled products of other alloy steel, of a width of 600 mm or more .</b>																				
		- Of silicon-electrical steel :																				
	7225.11.00	-- Grain-oriented	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
	7225.19.00	-- Other	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
	7225.30.00	- Other, not further worked than hot-rolled, in coils	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
	7225.40.00	- Other, not further worked than hot-rolled, not in coils	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
	7225.50.00	- Other, not further worked than cold-rolled (cold-reduced)	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%		
		- Other :																				
	7225.91.00	-- Electrolytically plated or coated with zinc	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
	7225.92.00	-- Otherwise plated or coated with zinc	kg						Free	Free		Free	Free	Free	Free	15%	5%			2.5%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	7225.99.00	-- Other	kg							Free	Free		Free	Free	Free	Free	15%	Ex	15% or RS.25/= per kg		2.5%	
<b>72.26</b>		<b>Flat-rolled products of other alloy steel, of a width of less than 600 mm (+).</b>																				
		- Of silicon-electrical steel :																				
	7226.11.00	-- Grain-oriented	kg						Free	Free		Free	Free	Free	Free	Free	15%	10%			2.5%	
	7226.19.00	-- Other	kg						Free	Free		Free	Free	Free	Free	Free	15%	10%			2.5%	
	7226.20.00	- Of high speed steel	kg						Free	Free		Free	Free	Free	Free	Free	15%	Ex			2.5%	
		- Other :																				
	7226.91.00	-- Not further worked than hot-rolled	kg						Free	Free		Free	Free	Free	Free	Free	15%	10%			2.5%	
	7226.92.00	-- Not further worked than cold-rolled (cold-reduced)	kg						Free	Free		Free	Free	Free	Free	Free	15%	Ex			2.5%	
	7226.99.00	-- Other	kg						Free	Free		Free	Free	Free	Free	Free	15%	10%			2.5%	
<b>72.27</b>		<b>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.</b>																				
	7227.10.00	- Of high speed steel	kg						Free	Free		5%	4.5%	Free	Free	Free	15%	Ex			2.5%	
	7227.20.00	- Of silico-manganese steel	kg						Free	Free		5%	4.5%	Free	Free	Free	15%	10%			2.5%	
	7227.90.00	- Other	kg	S					Free	Free		5%	4.5%		15%	15%	5%				2.5%	
<b>72.28</b>		<b>Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel .</b>																				
	7228.10.00	- Bars and rods, of high speed steel	kg						Free	Free		5%	4.5%	Free	Free	Free	15%	Ex			2.5%	
	7228.20.00	- Bars and rods, of silico-manganese steel	kg						Free	Free		5%	4.5%	Free	Free	Free	15%	10%			2.5%	
	7228.30.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	kg						Free	Free		Free	Free	Free	Free	Free	15%	10%			2.5%	
	7228.40.00	- Other bars and rods, not further worked than forged	kg						Free	Free		5%	4.5%		10%	15%	10%				2.5%	
	7228.50.00	- Other bars and rods, not further worked than cold-formed or cold-finished	kg						Free	Free		5%	4.5%		10%	15%	Ex				2.5%	
	7228.60.00	- Other bars and rods	kg						Free	Free		5%	4.5%		10%	15%	10%				2.5%	
	7228.70.00	- Angles, shapes and sections	kg						Free	Free		5%	4.5%	Free	Free	Free	15%	10%			2.5%	
	7228.80.00	- Hollow drill bars and rods	kg						Free	Free		5%	4.5%		10%	15%	Ex				2.5%	
<b>72.29</b>		<b>Wire of other alloy steel.</b>																				
	7229.20.00	- Of silico-manganese steel	kg						Free	Free		5%	4.5%	Free	Free	Free	15%	10%			2.5%	
	7229.90.00	- Other	kg						Free	Free		5%	4.5%		10%	15%	10%	15%			2.5%	