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.

Subheading Note.

- 1.- Subheading 8708.22 covers:
 - (a) front windscreens (windshields), rear windows and other windows, framed; and
 - (b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices,

when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

HS Hda	HS Code		Description	Unit	ICL/					Pre	ferent	ial Du	ty			Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	s c ı
пэ пад	ns code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	Cess	Excise (S.P.D)	SSCL	5 C L
87.01			Tractors (other than tractors of heading 87.09) (+).																			
	8701.10	-	Single axle tractors :			-	1									-	-					₩
	8701.10.10		More than ten years old	u			1			Free	Free		Free	Free	Free	Free	15%	10%			2.5%	+
	8701.10.90		Other	U									Free	Free	Free	Free	Ex	10%			2.5%	+
	8701.20	-	Road tractors for semi-trailers :	-																		
	8701.20.10	_	Not more than five years old	tt						Free	Free		4%	1.5%	Free	Free	Ex	10%			2.5%	
	8701.20.20		More than five years old	ŧ	Ł					Free	Free		4%	1.5%	Free	Free	15%	10%			2.5%	
		-	Road tractors for semi-trailers :																			
	8701.21	-	With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	u																		
	8701.21.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	Ex	10.0%			2.5%	
	8701.21.20		More than five years old	u						Free	Free		4%	1.5%	Free	Free	15%	10.0%			2.5%	
	8701.22		With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :	u																		
	8701.22.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	15%	10.0%			2.5%	
	8701.22.20		More than five years old	u							Free		4%	1.5%	Free	Free		10.0%			2.5%	
	8701.23		With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :	u																		
	8701.23.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	15%	10.0%			2.5%	
	8701.23.20		More than five years old	u						Free	Free		4%	1.5%	Free	Free	15%	10.0%			2.5%	
	8701.24		With only electric motor for propulsion:	u																		
	8701.24.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	15%	10.0%			2.5%	

					ICL/					Dro	ferent	ial Dut	v						i			
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	SCL
	8701.24.20		More than five years old	u						Free	Free		4%	1.5%	Free	Free	15%	10.0%			2.5%	
	8701.29		Other:	u																		
	8701.29.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	15%	10.0%			2.5%	
	8701.29.20		More than five years old	u						Free	Free		4%	1.5%	Free	Free	15%	10.0%			2.5%	
	8701.30	-	Track-laying tractors :																			
	8701.30.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	15%	10%			2.5%	
	8701.30.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	15%	10%			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%			2.5%	
-	0704 04 20	-	A : II I I I I I I I I I I I I I I I I I		.																	_
	8701.91.20 8701.91.30		Agricultural tractors, more than ten years old Other, not more than ten years old	u	L					Free Free	Free Free		Free 4%	Free 1.5%	Free Free	Free Free	15% 15%	10% 10%			2.5%	+
	8701.91.30 8701.91.40		Other, more than ten years old Other, more than ten years old	u	1					Free	Free		4%	1.5%	Free	Free	15%	10%			2.5%	+
	8701.91. 4 0 8701.92		Exceeding 18 kW but not exceeding 37 kW:	u	<u> </u>					rree	rree	1	4%	1.5%	riee	rree	15%	10%			2.5%	+
	8701.92.10		Agricultural tractors, not more than ten years old																			+-1
			Agricultural tractors, not more than terr years old	u						Free	Free		Free	Free	Free	Free	Ex	10%			2.5%	
	8701.92.20		Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	8701.92.30		Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	15%	10%			2.5%	
	8701.92.40		Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	15%	10%			2.5%	
	8701.93		Exceeding 37 kW but not exceeding 75 kW:																			
	8701.93.10		Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	Ex	10%			2.5%	
	8701.93.20		Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	15%	10%			2.5%	+
	8701.93.30		Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	15%	10%			2.5%	t i
	8701.93.40		Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	15%	10%			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%			2.5%	
	8701.94.20	-	Agricultural tractors, more than ton years old		.					Free	Free	1	Free	Fron	Free	Fran	15%	10%			2.5%	+
	8701.9 4 .20		Agricultural tractors, more than ten years old Other, not more than ten years old	u	_ L					Free	Free		4%	Free 1.5%	Free	Free Free	15%	10%			2.5%	+-
	8701.9 4 .30		Other, more than ten years old	u U						Free	Free		4%	1.5%	Free	Free	15%	10%			2.5%	+
	8701.95		Exceeding 130 kW :	u						1100	1100		170	1.570	TICC	TICC	1370	10 /0			2.570	+
	8701.95.10		Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	Ex	10%			2.5%	
	8701.95.20		Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	8701.95.30		Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	15%	10%			2.5%	
	8701.95.40		Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	15%	10%			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												46.704	2001	_	_		2000/	2 =2/	
			two years old	u	TS										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.10.13		Modified Vehicles of heading 87.03, more than two years old.	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.10.19		Other	u	TS										16.7%	20%	Ex	Ex		200%	2.5%	\Box
			Motor vehicles for the transport of less than 13																			
	1		persons (adults) including the driver, more than three																			
-	0702 40 21	1	and a half years old :		LITE	 	\vdash			1		\vdash			46.70/	200/	-	_	1	2000/	2.50/	+
—	8702.10.21		Modified Vehicles of heading 87.03	u	L/TB	 				!		\vdash			16.7%	20%	Ex	Ex	-	300%	2.5%	+-
L	8702.10.29		Other	u	L/TB										16.7%	20%	Ex	Ex	l .	200%	2.5%	

ſ				ICL/					Dro	ferent	ial Du	hv									
HS Hdg	HS Code	Description	Unit	SLSI	AP	AD	BN	GT	IN		SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
		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							1	1											
	0,02.10.32	two years old	u	TS										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.10.33	Modified Vehicles of heading 87.03, more than two	l	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	
		years old	u	L/ID										16.7%	20%	EX	EX			2.5%	
	8702.10.39	Other	u	TS										16.7%	20%	Ex	Ex		Rs.4,500,000/- per	2.5%	
														10.770	2070				unit	2.0 70	
		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 :																			
		including the driver, more than rive years old .																			
	8702.10.41	Modified Vehicles of heading 87.03	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.10.49	Other	u	L/TB										16.7%	20%	Ex	Ex		Rs.6,000,000/- per	2.5%	
			u	L/ ID										10.7 70	2070	LX	LX		unit	2.370	
		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							1	1											
	0702.10.33	two years old	u	TS										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.10.54	Modified Vehicles of heading 87.03, more than two		L (TD										46.70/	200/	-	-		2000/	2.50/	
		years old	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.10.55	Other, not more than five years old	u	TS										Free	Free	15%	10%			2.5%	
	8702.10.59	Other	u	TS										Free	Free	Ex	Ex		Rs.1,500,000/- per	2.5%	
		111 6 11 1 6 15							-	-				1100					unit	2.070	
		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 :																			
		including the driver, more than terr years old .																			
	8702.10.61	Modified Vehicles of heading 87.03	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.10.69	Other	u	L/TB										Free	Free	Ex	Ex		Rs.2,500,000/- per	2.5%	
			u	ЦП										riee	пее	LX	LX		unit	2.370	
	L	Other, not more than ten years old :																			
	8702.10.73	Modified Vehicles of heading 87.03, not more than	u	TS										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.10.74	two years old Modified Vehicles of heading 87.03, more than two							1												
	6/02.10.74	years old	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.10.75	Other, not more than five years old	u	TS										Free	Free	15%	10%			2.5%	
	8702.10.79	Other	u	TS										Free	Free	Ex	Ex		Rs.1,500,000/- per	2.5%	
			u	13										пее	riee	LX	LX		unit	2.370	
		Other, more than ten years old :		L																	
	8702.10.81	Modified Vehicles of heading 87.03	u	L/TB					1		1			16.7%	20%	Ex	Ex		300%	2.5%	
	8702.10.89	Other	u	L/TB										Free	Free	Ex	Ex		Rs.2,500,000/- per unit	2.5%	
	8702.20	- With both compression-ignition internal combustion							1	1									unit		
	0,02.20	piston engine (diesel or semi-diesel) and electric																			
		motor as motors for propulsion :																			
		Motor vehicles for the transport of less than 13																			
		persons (adults) including the driver, not more than																			
-	0702 20 11	three and a half years old :	-	<u> </u>					-	<u> </u>				.			1				
	8702.20.11	Modified Vehicles of heading 87.03, not more than two years old	u	TS										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.20.12	Modified Vehicles of heading 87.03, more than two	 	<u> </u>					1								1				
	5,02.20.12	vears old	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.20.19	Other	u	TS					1					16.7%	20%	Ex	Ex		200%	2.5%	
		Motor vehicles for the transport of less than 13																			
		persons (adults) including the driver, more than three	9																		
		and a half years old :	1	1					1	1				<u> </u>				l			

dg	HS Code		Description	Unit	ICL/						ferenti		ty			Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	5 (
ag	ns code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	Cess	Excise (S.P.D)	SSCL	
		<u> </u>		<u> </u>						<u> </u>												4
	702.20.21 702.20.29		Modified vehicles of heading 87.03 Other	u u	L/TB L/TB	-	-							-	16.7% 16.7%	20%	Ex Ex	Ex Ex		300% 200%	2.5%	+
δ.	/02.20.29		Motor vehicles for the transport of 13 or more	u	L/IB		+ +								16.7%	20%	EX	EX		200%	2.5%	+
			persons (adults) but less than 25 persons (adults)																			
			including the driver, not more than five years old :																			
			linearing the arrest, not more than the years of a																			
8	702.20.31		Modified vehicles of heading 87.03, not more than	u	TS										16.7%	20%	Ex	Ex		300%	2.5%	T
			two years old	u	13										10.7 70	2076	LX	LX		300%	2.570	┸
8	702.20.32		Modified vehicles of heading 87.03, more than two	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	
0.	702.20.20	+	years old	_	7	1	-													Rs.4,250,000/- per		+
8.	702.20.39		Other	u	TS										16.7%	20%	Ex	Ex		unit	2.5%	
			Motor vehicles for the transport of 13 or more				1													unit		+
			persons (adults) but less than 25 persons (adults)																			
			including the driver, more than five years old :																			
			,																			
	702.20.41		Modified vehicles of heading 87.03	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	4
8	702.20.49		Other	u	L/TB										16.7%	20%	Ex	Ex		Rs.5,500,000/- per	2.5%	
_		+	Mataurahida faritha turunan da 25 au mana		<u> </u>	1	-													unit		+
			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 :																			
			including the driver, not more than terr years old .																			
8	702.20.51		Modified vehicles of heading 87.03, not more than		TS										16.70/	200/	F.,	F.,		2000/	2.5%	T
			two years old	u	15										16.7%	20%	Ex	Ex		300%	2.5%	
8	702.20.52		Modified vehicles of heading 87.03, more than two	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	Ī
			years old																	300 /0		1
	702.20.53		Other, not more than five years old	u	TS		1								Free	Free	15%	10%		D 4 500 000/	2.5%	+
8.	702.20.59		Other	u	TS										Free	Free	Ex	Ex		Rs.1,500,000/- per unit	2.5%	
			Motor vehicles for the transport of 25 or more				1													unit		+
			persons (adults) but less than 35 persons (adults)																			
			including the driver, more than ten years old :																			
	702.20.61		Modified vehicles of heading 87.03	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	l
8	702.20.69		Other	u	L/TB										Free	Free	Ex	Ex		Rs.2,500,000/- per	2.5%	
		-			4.5										1100					unit	210 70	4
0.	702 20 71		Other, not more than ten years old :			1	-															+
8.	702.20.71		Modified vehicles of heading 87.03, not more than two years old	u	TS										16.7%	20%	Ex	Ex		300%	2.5%	
8.	702.20.72		Modified vehicles of heading 87.03, more than two				1															$^{+}$
0.	, 02.20., 2		vears old	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	
8	702.20.73		Other, not more than five years old	u	TS										Free	Free	15%	10.0%			2.5%	I
8	702.20.79		Other	u	TS										Free	Free	Ex	Ex		Rs.1,500,000/- per	2.5%	T
				u	15										TICC	1100	LA			unit	2.570	4
-	=======================================		Other, more than ten years old :			ļ	-							ļ	4.5 704	2001	_			2000/	2 =2/	+
	702.20.81		Modified vehicles of heading 87.03	u	L/TB	-	-							-	16.7%	20%	Ex	Ex		300% Rs.2,500,000/- per	2.5%	+
ď.	702.20.89		Other	u	L/TB										Free	Free	Ex	Ex		unit	2.5%	1
8.	702.30	-	With both spark-ignition internal combustion																	unit		t
			reciprocating piston engine and electric motor as-																			1
			motors for propulsion:																			
8	702.30	-	With both spark-ignition internal combustion piston																			
			engine and electric motor as motors for propulsion :																			
			Motor vehicles for the transport of less than 13																			1
		1	persons (adults) including the driver, not more than		1										1							J
			three and a half years old :		<u></u>	<u> </u>								<u> </u>								
8	702.30.11		Modified vehicles of heading 87.03, not more than	u	TS										16.7%	20%	Ex	Ex		300%	2.5%	Τ
1		1	two years old	u	,,,										10.7 /0	2070		^	ĺ	300 /0	2.570	- 1

	ua c			l	ICL/					Pre	ferenti	al Dut	. V								000	.
IS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT		PK		SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C
	8702.30.12		Modified vehicles of heading 87.03, more than two	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.30.19	1	years old Other	u	TS		-								16.7%	20%	Ex	Ex		200%	2.5%	
	6702.30.19		Motor vehicles for the transport of less than 13	u	13										10.7 /0	2070	LX	LX		20070	2.3 /0	_
			persons (adults) including the driver, more than three																			
			and a half years old :																			
	8702.30.21		Modified vehicles of heading 87.03	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.30.29		Other	u	L/TB		-								16.7%	20%	Ex	Ex		200%	2.5%	<u> </u>
			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	u	TS										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.30.32	1	two years old				-															
	6/02.30.32		Modified vehicles of heading 87.03, more than two years old	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.30.39		Other												46.704	2001	_	-		Rs.4,000,000/- per	2 =0/	
	0.02.00.00			u	TS										16.7%	20%	Ex	Ex		unit	2.5%	
			Motor vehicles for the transport of 13 or more																			
			persons (adults) but less than 25 persons (adults)																			
			including the driver, more than five years old :																			
	8702.30.41		Modified vehicles of heading 87.03	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.30.49		Other		L/TB										16.7%	20%	Ex	Ex		Rs.5,000,000/- per	2.5%	
				u	L/ID										10.7 70	20%	LX	LX		unit	2.370	
			Motor vehicles for the transport of 25 or more																			
			persons (adults) but less than 35 persons (adults)																			
			including the driver, not more than ten years old :																			
	8702.30.51		Modified vehicles of heading 87.03, not more than	i	TS										16.7%	20%	Ex	Ex		300%	2.5%	
			two years old	u	15										16.7%	20%	EX	EX		300%	2.5%	
	8702.30.52		Modified vehicles of heading 87.03, more than two	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.30.53	1	years old Other, not more than five years old	u	TS										Free	Free	15%	10%			2.5%	
	8702.30.59		Other				+													Rs.1,500,000/- per		
	0,02.50.55			u	TS										Free	Free	Ex	Ex		unit	2.5%	
			Motor vehicles for the transport of 25 or more																			
			persons (adults) but less than 35 persons (adults)																			
			including the driver, more than ten years old :																			
	8702.30.61		Modified vehicles of heading 87.03	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	_
	8702.30.69		Other				1													Rs.2,500,000/- per		
				u	L/TB										Free	Free	Ex	Ex		unit	2.5%	
			Other, not more than ten years old :	<u> </u>																		
	8702.30.71		Modified vehicles of heading 87.03, not more than	u	TS										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.30.72	1	two years old Modified vehicles of heading 87.03, more than two				-															-
	0702.30.72		vears old	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.30.73		Other, not more than five years old	u	TS										Free	Free	15%	10%			2.5%	
	8702.30.79		Other	u	TS										Free	Free	Ex	Ex		Rs.1,500,000/- per	2.5%	
		1	Other group then become	<u> </u>	ļ.,	<u> </u>	-	-			-									unit	2.070	₩
	8702.30.81		Other, more than ten years old : Modified vehicles of heading 87.03	u	L/TB	 	+	+							16.7%	20%	Ex	Ex		300%	2.5%	\vdash
	8702.30.89		Other			 	1	1												Rs.2,500,000/- per		\vdash
				u	L/TB		<u>L</u>	<u>L</u>		<u> </u>					Free	Free	Ex	Ex		unit	2.5%	L
	8702.40	-	With only electric motor for propulsion :													1						
			Motor vehicles for the transport of less than 13		1			1														1
			persons (adults) including the driver, not more than three and a half years old:		1			1														
	8702.40.11		Modified vehicles of heading 87.03, not more than	 	 		+	T									_	1 _				\vdash
			two years old	u	TS				1						16.7%	20%	Ex	Ex		300%	2.5%	

S Hda	HS Code	Description	Unit	ICL/						eferent		ty			Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	ь с
э пад	ns code	Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	Cess	Excise (S.P.D)	SSCL	, ,
	8702.40.12	 Modified vehicles of heading 87.03, more than two							1												+-
	0702.10.12	years old	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.40.19	 Other	u	TS										16.7%	20%	Ex	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	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	+
	8702.40.29	 Other	u	L/TB										16.7%	20%	Ex	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										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.40.32	 Modified vehicles of heading 87.03, more than two years old	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.40.39	 Other	u	TS										16.7%	20%	Ex	Ex		Rs.3,500,000/- per unit	2.5%	
		 Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																			
	8702.40.41	 Modified vehicles of heading 87.03	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	I
	8702.40.49	 Other	u	L/TB										16.7%	20%	Ex	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										16.7%	20%	Ex	Ex		300%	2.5%	T
	8702.40.52	 Modified Vehicles of heading 87.03, more than two years old	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.40.53	 Other, not more than five years old	u	TS										Free	Free	15%	10%			2.5%	—
	8702.40.59	 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 :																			
	8702.40.61	 Modified vehicles of heading 87.03	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.40.69	 Other	u	L/TB										16.7%	20%	Ex	Ex		Rs.2,500,000/- per unit	2.5%	
		 Other, not more than ten years old:																			
	8702.40.71	 Modified vehicles of heading 87.03, not more than two years old	u	TS										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.40.72	 Modified vehicles of heading 87.03, more than two years old	u	L/TB										16.7%	20%	Ex	Ex		300%	2.5%	
	8702.40.73	 Other, not more than five years old	u	TS										Free	Free	15%	10%			2.5%	
	8702.40.79	 Other	u	TS										Free	Free	Ex	Ex		Rs.1,500,000/- per unit	2.5%	
		 Other, more than ten years old:																			1
	8702.40.81	 Modified vehicles of heading 87.03	u	L/TB						-				16.7%	20%	Ex	Ex		300%	2.5%	+
	8702.40.89	 Other	u	L/TB										16.7%	20%	Ex	Ex		Rs.2,500,000/- per unit	2.5%	
	8702.90	 Other: Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:																			

[ICL/					Pref	erenti	al Dut	v						_			L
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT		PK		SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
	8702.90.12		Modified Vehicles of heading 87.03, not more than	<u> </u>																		₩
	6/02.90.12		two years old	u	TS										16.7%	20%	Ex	Ex		240%	2.5%	
	8702.90.13		Modified Vehicles of heading 87.03, more than two	u	L/TB										16.7%	20%	Ex	Ex		240%	2.5%	
	8702.90.19		vears old Other	u	TS					1					16.7%	20%	Ex	Ex		150%	2.5%	+
	6702.90.19		Motor vehicles for the transport of less than 13	u	13					1					10.7 70	20 /0	LA	LA		130 /0	2.3 /0	+-
			persons (adults) including the driver, more than three																			
			land a half years old :																			
	8702.90.21		Modified Vehicles of heading 87.03	u	L/TB										16.7%	20%	Ex	Ex		240%	2.5%	+
	8702.90.29		Other	u	L/TB										16.7%	20%	Ex	Ex		150%	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 :																			
	8702.90.32		Modified Vehicles of heading 87.03, not more than two years old	u	TS										16.7%	20%	Ex	Ex		240%	2.5%	
	8702.90.33		Modified Vehicles of heading 87.03, more than two												46 70/	2001	_	_		2.4224	2 =2/	1
			years old	u	L/TB										16.7%	20%	Ex	Ex		240%	2.5%	
	8702.90.39		Other	u	TS										16.7%	20%	Ex	Ex		Rs.1,750/- per cm3	2.5%	1
			Motor vehicles for the transport of 13 or more																			1
			persons (adults) but less than 25 persons (adults) including the driver, more than five years old :												16.7%							
	8702.90.41		Modified Vehicles of heading 87.03	u	L/TB										16.7%	20%	Ex	Ex		240%	2.5%	1
	8702.90.49		Other	u	L/TB										16.7%	20%	Ex	Ex		Rs.1,750/- per cm3	2.5%	1
			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										16.7%	20%	Ex	Ex		240%	2.5%	
	8702.90.54		Modified Vehicles of heading 87.03, more than two years old	u	L/TB										16.7%	20%	Ex	Ex		240%	2.5%	
	8702.90.55		Other, not more than five years old	u	TS										Free	Free	15%	10%			2.5%	
	8702.90.59		Other	u	TS										Free	Free	Ex	Ex		Rs.1,500,000/- per	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 :																	unit		
	8702.90.61		Modified Vehicles of heading 87.03	u	L/TB										16.7%	20%	Ex	Ex		240%	2.5%	<u> </u>
	8702.90.69		Other	u	L/TB										Free	Free	Ex	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										16.7%	20%	Ex	Ex		240%	2.5%	
	8702.90.74		Modified Vehicles of heading 87.03, more than two vears old	u	L/TB										16.7%	20%	Ex	Ex		240%	2.5%	
	8702.90.75		Other, not more than five years old	u	TS										Free	Free	15%	10%			2.5%	1
	8702.90.79		Other	u	TS										Free	Free	Ex	Ex		Rs.1,500,000/- per unit	2.5%	
			Other, more than ten years old :	1	1	 				1						+				uillt		+-
	8702.90.81		Modified Vehicles of heading 87.03	u	L/TB	1	H			† †					16.7%	20%	Ex	Ex		240%	2.5%	+-
	8702.90.89		Other	u	L/TB										Free	Free	Ex	Ex		Rs.2,500,000/- per	2.5%	
		1		 	 	 	\vdash			 								1		unit		+-
87.03			Motor cars and other motor vehicles																			
J.103			principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.																			

Hda	HS Code		Description	Unit	ICL/						ferenti		ty			Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	5 С
пад	по соде		Description	Unit	SLSI	AP	AD	BN	GT		PK		SF	SD	SG	Gen Duty	VAI	PAL	cess	Excise (S.P.D)	SSCL	, ,
																						Щ
	0702.40		N/ 1: 1																			₩
	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	u	TS										Free	Free	Ex	Ex		Rs.7,500 per kW	2.5%	+
	8703.10.11		Other									-										+
	0703.10.13		oute		TS										16.7%	20%	Ex	Ex		Rs.400,000/- per unit	2.5%	
			More than three years old :	u																		1
	8703.10.21		Electric Golf cars		L/TB										Free	Free	Ex	Ex		Rs.7,500 per kW	2.5%	
	8703.10.29		Other		L/TB										16.7%	20%	Ex	Ex		Rs.400,000/- per unit	2.5%	
					L/ I D										10.7%	20%	EX	EX		RS.400,000/- per unit	2.5%	
		-	Other vehicles, with only spark-ignition internal																			
			combustion reciprocating piston engine :																			
		-	Other vehicles, with only spark-ignition internal																			
			combustion piston engine :																			
	8703.21		Of cylinder capacity not exceeding 1,000 cc :														ļ					4_
	8703.21.10		Ambulances and prison vans not more than three												16.7% or Rs.1,250,000 per unit	20% or Rs.1,500,000 per unit	1					1
			years old												% c 30,0	o or 00,C	150/	1007			2.50/	
				u											,79 ,25	0%0 ,5C,	15%	10%			2.5%	
															16 1.83.1 Pq	2.1.5.1.p.q						
	8703.21.20		Ambulances and prices was more than three years												0 8	0						+-
	8/03.21.20		Ambulances and prison vans more than three years old												or it 000	ت 00 ت						
			olu	u	L/TB										% C, n	% o, un	15%	10%			2.5%	
				u	410										6.7 1,2	20% 1,5	1370	10 /0			2.5 /0	
															16.7% or Rs.1,250,000 per unit	20% or Rs.1,500,000 per unit						
	8703.21.30		Hearses not more than three years old	u											16.7%	20%	Ex	Ex		Rs.1,750/- per cm3	2.5%	
	8703.21.40		Hearses more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.1,750/- per cm ³	2.5%	
			Auto-trishaws :																			
	8703.21.51		With two-stroke petrol engine	u	L/TB										16.7%	20%	Ex	Ex		Rs.2,400/- per cm ³	2.5%	
	8703.21.52		Other, driven by liquefied petroleum (LP) gas , not	u	TS										16.7%	20%	Ex	Ex		Rs.2,400/- per cm ³	2.5%	
			more than two years old	ŭ											10.7 70	2070	LX	LX		1012, 100, per em	2.570	4
	8703.21.53		Other, driven by liquefied petroleum (LP) gas , more	u	L/TB										16.7%	20%	Ex	Ex		Rs.2,400/- per cm3	2.5%	
	0700 04 54		than two years old																			4-
	8703.21.54 8703.21.55		Other, not more than two years old	u	TS L/TB										16.7% 16.7%	20%	Ex	Ex		Rs.2,400/- per cm ³	2.5%	+-
	8/03.21.55		Other, more than two years old Motor cars including station wagons and racing cars,	u	L/ IB										16.7%	20%	Ex	Ex		Rs.2,400/- per cm ³	2.5%	+-
			not more than three years old :																			
	8703.21.62		Go-Karts	u	TS				Free						Free	Free	15%	10%			2.5%	+-
				u	15				rree						riee	riee	15%	10%			2.5%	+
	8703.21.63		Other, of cylinder capacity not exceeding 300 cc	u	TS				16%						16.7%	20%	Ex	Ex		Rs.400,000/- per unit	2.5%	
	8703.21.64		including Quadricycle All - terrain vehicle (ATV)	u	TS							-			Free	Free	15%	10%			2.5%	+-
	8703.21.69		Other	u	13										Tiee	rice	1370	10 /0		Rs.1,650,000/-per	2.3 /0	+
	0703.21.09		Other																	unit or Rs.2,000/- per		4
				u	TS				16%						16.7%	20%	Ex	Ex		cm ³ of the engine	2.5%	4
									2070						2017 70	2070	-ZX			which ever is higher	2.570	4
																				Times ever is riighter		4
			Motor cars including station wagons and racing cars,																			
			more than three years old :																			
J	8703.21.72		Other, of cylinder capacity not exceeding 300 cc	u	L/TB				16%						16.7%	20%	Ex	Ex		Rs.400,000/- per unit	2.5%	
			including Quadricycle						10 / 0											1.5. 100,000, per unit		4
	8703.21.73		All - terrain vehicle (ATV)	u	TS										Free	Free	15%	10%		ļ	2.5%	1
	8703.21.79		Other														1			Rs.1,650,000/-per		
					. /==				4.501						46 701	2001	_	-		unit or Rs.2,000/- per	2.50	
				u	L/TB				16%						16.7%	20%	Ex	Ex		cm3 of the engine	2.5%	
																	1			which ever is higher		
					1					<u> </u>												4

110 114	110 0-4	Description.		ICL/					Pre	ferent	ial Du	ty			Com Bust	V/4=	DAL	0	Francisco (C.D.D.)	CCCI	h c .
HS Hdg	HS Code	Description	Unit	SLSI	AP	AD	BN	GT	IN				SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C I
	8703.21.92	Not more than three years old	u	TS				16%						16.7%	20%	Ex	Ex		Rs.1,650,000/-per unit or Rs.2,000/- per cm³ of the engine which ever is higher	2.5%	
	8703.21.93	More than three years old	u	L/TB				16%						16.7%	20%	Ex	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											16.7% or Rs.1,250,000 per unit	20% or Rs.1,500,000 per unit	15%	10%			2.5%	
	8703.22.20	Ambulances and prison vans, more than three years old	u	L/TB										16.7% or Rs.1,250,000 per unit	20% or Rs.1,500,000 per unit	15%	10%			2.5%	
	8703.22.30	Hearses not more than three years old	u	1										16.7%	20%	Ex	Ex		Rs.2,500/- per cm3	2.5%	
	8703.22.40	Hearses more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.2,500/- per cm ³	2.5%	
	8703.22.50	Motor cars including station wagons and racing cars, not more than three years old	u	TS										16.7%	20%	Ex	Ex		1000 cm³ <x≤1300cm³=rs. 3,200/- per cm³ 1300 cm³<x≤1500cm³=rs. 3,700/- per cm³</x≤1500cm³=rs. </x≤1300cm³=rs. 	2.5%	
	8703.22.60	Motor cars including station wagons and racing cars, more than three years old	u	L/TB										16.7%	20%	Ex	Ex		1000 cm³ <x≤1300cm³=rs. 3,200/- per cm³ 1300 cm³<x≤1500cm³=rs. 3,700/- per cm³</x≤1500cm³=rs. </x≤1300cm³=rs. 	2.5%	
	8703.22.70	Other, not more than three years old	u	TS										16.7%	20%	Ex	Ex		1000 cm³ <x≤1300cm³=rs. 3,200/- per cm³ 1300 cm³<x≤1500cm³=rs. 3,700/- per cm³</x≤1500cm³=rs. </x≤1300cm³=rs. 	2.5%	
	8703.22.80	Other, more than three years old	u	L/TB										16.7%	20%	Ex	Ex		1000 cm³ <x≤1300cm³=rs. 3,200/- per cm³ 1300 cm³<x≤1500cm³=rs. 3,700/- per cm³</x≤1500cm³=rs. </x≤1300cm³=rs. 	2.5%	
	8703.23	 Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc: 																			
	8703.23.10	Ambulances and prison vans not more than three years old	u											16.7% or Rs.1,250,000 per unit	20% or Rs.1,500,000 per unit	15%	Ex			2.5%	

HS Hdg	HS Code	Description	Unit	ICL/						ferent					Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	5 0
711129		2000pulo	00	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Co.: Ducy	• • • • • • • • • • • • • • • • • • • •					
	8703.23.20	 Ambulances and prison vans more than three years old	u	L/TB										16.7% or Rs.1,250,000 per unit	20% or Rs.1,500,000 per unit	15%	10%			2.5%	
	8703.23.30	 Hearses not more than three years old	u											16.7%	20%	Ex	Ex		Rs.3,500/- per cm ³	2.5%	+
	8703.23.40	 Hearses more than three years old		L/TB										16.7%	20%	Ex	Ex		Rs.3,500/- per cm ³	2.5%	t
		 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				13.5%						16.7%	20%	Ex	Ex		Rs.4,250/- per cm ³	2.5%	I
	8703.23.55	 Of a cylinder capacity exceeding 1,600 cc, but not	u	TS				13.5%						16.7%	20%	Ex	Ex		Rs.5,300/- per cm ³	2.5%	
	8703.23.59	 exceeding 1,800 cc Other	u	TS				13.5%						16.7%	20%	Ex	Ex		Rs.6,350/- per cm ³	2.5%	+
		 Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :																			
	8703.23.62	 Of a cylinder capacity not exceeding 1,600 cc	u	L/TB				13.5%						16.7%	20%	Ex	Ex		Rs.4,250/- per cm ³	2.5%	4
	8703.23.65	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u	L/TB				13.5%						16.7%	20%	Ex	Ex		Rs.5,300/- per cm ³	2.5%	
	8703.23.69	 Other	u	L/TB				13.5%						16.7%	20%	Ex	Ex		Rs.6,350/- per cm ³	2.5%	T
	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				18.0%						16.7%	20%	Ex	Ex		2000 cm³ <x≤2500cm³=rs. 7,000/- per cm³ 2500 cm³<x≤2750cm³=rs. 8,000/- per cm³ 2750 cm³<x≤3000cm³=rs. 9,000/- per cm³</x≤3000cm³=rs. </x≤2750cm³=rs. </x≤2500cm³=rs. 	2.5%	
	8703.23.80	 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	u	L/TB				18.0%						16.7%	20%	Ex	Ex		2000 cm³ <x≤2500cm³=rs. 7,000/- per cm³ 2500 cm³<x≤2750cm³=rs. 8,000/- per cm³ 2750 cm³<x≤3000cm³=rs. 9,000/- per cm³</x≤3000cm³=rs. </x≤2750cm³=rs. </x≤2500cm³=rs. 	2.5%	
	0702 22 02	 Other:																			+
	8703.23.92	 Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	u	TS				13.5%						16.7%	20%	Ex	Ex		Rs.6,350/- per cm ³	2.5%	1
	8703.23.94	 Of a cylinder capacity not exceeding 2,000 cc, more than three years old	u	L/TB				18.0%						16.7%	20%	Ex	Ex		Rs.6,350/- per cm ³	2.5%	
	8703.23.96	 Of a cylinder capacity exceeding 2,000 cc, not more than three years old	u	TS				18.0%						16.7%	20%	Ex	Ex		2000 cm³ <x≤2500cm³=rs. 7,000/- per cm³ 2500 cm³<x≤2750cm³=rs. 8,000/- per cm³ 2750 cm³<x≤3000cm³=rs. 9,000/- per cm³</x≤3000cm³=rs. </x≤2750cm³=rs. </x≤2500cm³=rs. 	2.5%	
	8703.23.98	 Of a cylinder capacity exceeding 2000cc., more than three years old	u	L/TB				18.0%						16.7%	20%	Ex	Ex		2000 cm³ <x≤2500cm³=rs. 7,000/- per cm³ 2500 cm³<x≤2750cm³=rs. 8,000/- per cm³</x≤2750cm³=rs. </x≤2500cm³=rs. 	2.5%	

18 18 18 18 18 18 18 18					l	ICL/					Pre	ferent	ial Dut	v				l		_			L
2773.24.10	HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT					SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
3703.34.10		0702 24		Of a stinder constitution and in 2 000 cs.																	cm³ <x≤3000cm³=rs.< td=""><td></td><td></td></x≤3000cm³=rs.<>		
\$703.24.02																-							
\$703.24.50		6703.24.10			u											16.7% or Rs.1,250,000 per unit	20% or Rs.1,500,000 per unit	15%	10%			2.5%	
\$703.24.40		8703.24.20			u	L/TB										16.7% or Rs.1,250,000 per unit	20% or Rs.1,500,000 per unit	15%	10%			2.5%	
8703.24.50		8703.24.30		Hearses not more than three years old	u											16.7%	20%	Ex	Ex		Rs.4,000/- per cm3	2.5%	
Notice than three years old				Hearses more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.4,000/- per cm ³	2.5%	
## Description of the process of th		8703.24.50			u	TS				18.0%						16.7%	20%	Ex	Ex		cm³ <x≤4000cm³=rs. 10,000/- per cm³ 4000cm³<=Rs.11,000</x≤4000cm³=rs. 	2.5%	
\$703.24.70		8703.24.60			u	L/TB				18.0%						16.7%	20%	Ex	Ex		cm³ <x≤4000cm³=rs. 10,000/- per cm³ 4000cm³<=Rs.11,000</x≤4000cm³=rs. 	2.5%	
8703.24.80		8703.24.70		Other, not more than three years old	u	TS				18.0%						16.7%	20%	Ex	Ex		3000 cm³ <x≤4000cm³=rs. 10,000/- per cm³ 4000cm³<=Rs.11,000</x≤4000cm³=rs. 	2.5%	
Internal combustion piston engine (diesel or semi-diesel): 8703.31		8703.24.80		Other, more than three years old	u	L/TB				18.0%						16.7%	20%	Ex	Ex		3000 cm³ <x≤4000cm³=rs. 10,000/- per cm³ 4000cm³<=Rs.11,000</x≤4000cm³=rs. 	2.5%	
8703.31.20 Ambulances and prison vans not more than three years old			-	internal combustion piston engine (diesel or semi-																			
8703.31.20 Ambulances and prison vans more than three years old																							
8703.31.20 Ambulances and prison vans more than three years old		8703.31.10			u											16.7% or Rs.1,666,667/· per unit	20% or Rs.2,000,000 per unit	15%	10%			2.5%	
8703.31.30 Hearses not more than three years old U U U 16.7% 20% Ex Ex Rs.3,000/- per cm³ 2.5%				old	u	L/TB										16.7% or Rs.1,666,667 /- per unit	20% or Rs.2,000,000 per unit						
8703.31.50 Auto-trishaws not more than two years old u TS 16.7% 20% Ex Ex Rs.1,450/- per cm ³ 2.5%																16.7%	20%						
					_			1															\vdash
		8703.31.50 8703.31.60		Auto-trishaws not more than two years old Auto-trishaws more than two years old	u u	TS L/TB		 	-				\vdash			16.7% 16.7%	20% 20%	Ex Ex	Ex Ex		Rs.1,450/- per cm ³ Rs.1,450/- per cm ³	2.5%	+

			-		ICL/					Pre	eferent	ial Dut	y						_	- · (CDD)		L a
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN		SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	5 C I
	8703.31.70	<u> </u>	Motor cars including station wagons and racing cars,		-		-				-											+-
	0703.31.70		not more than three years old	u	TS				16%						16.7%	20%	Ex	Ex		Rs.4,600/- per cm ³	2.5%	
	8703.31.80		Motor cars including station wagons and racing cars, more than three years old	u	L/TB				16%						16.7%	20%	Ex	Ex		Rs.4,600/- per cm ³	2.5%	
			Other:																			\bot
	8703.31.92		Not more than three years old	u	TS L/TB	1	-		16% 16%						16.7% 16.7%	20% 20%	Ex Ex	Ex		Rs.4,600/- per cm ³	2.5% 2.5%	+
	8703.31.94 8703.32		More than three years old Of a cylinder capacity exceeding 1,500 cc but not	u	L/IB	1			16%						16.7%	20%	EX	Ex		Rs.4,600/- per cm ³	2.5%	+-
			exceeding 2,500 cc:																			\bot
	8703.32.10		Ambulances and prison vans not more than three years old	u											16.7% or Rs.1,666,667 /- per unit	20% or Rs.2,000,000 per unit	15%	10%			2.5%	
	8703.32.20		Ambulances and prison vans more than three years old	u	L/TB										16.7% or Rs.1,666,667/- per unit	20% or Rs.2,000,000 per unit	15%	10%			2.5%	
	8703.32.30		Hearses not more than three years old	u											16.7%	20%	Ex	Ex		Rs.4,000/- per cm ³	2.5%	1
	8703.32.40		Hearses more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.4,000/- per cm ³	2.5%	1
			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				13.5%						16.7%	20%	Ex	Ex		Rs.5,750/- per cm ³	2.5%	
	8703.32.55		Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u	TS				13.5%						16.7%	20%	Ex	Ex		Rs.6,900/- per cm ³	2.5%	
	8703.32.59		Other	u	TS				13.5%						16.7%	20%	Ex	Ex		Rs.8,000/- per cm ³	2.5%	1
			Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:																			
	8703.32.63		Of a cylinder capacity not exceeding 1,600 cc	u	L/TB				13.5%						16.7%	20%	Ex	Ex		Rs.5,750/- per cm ³	2.5%	
	8703.32.65		Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u	L/TB				13.5%						16.7%	20%	Ex	Ex		Rs.6,900/- per cm ³	2.5%	
	8703.32.69		Other	u	L/TB				13.5%						16.7%	20%	Ex	Ex		Rs.8,000/- per cm ³	2.5%	
			Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old :																			
	8703.32.71		Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	u	TS				18.0%						16.7%	20%	Ex	Ex		Rs.8,000/- per cm ³	2.5%	
	8703.32.79		Other	u	TS				18.0%						16.7%	20%	Ex	Ex		Rs.8,000/- per cm3	2.5%	
	8703.32.80		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	u	L/TB				18.0%						16.7%	20%	Ex	Ex		Rs.8,000/- per cm ³	2.5%	
	0702 22 02		Other:		<u> </u>	1	-			<u> </u>	 	\vdash				1	-	-				+-
	8703.32.92		Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	u	TS				13.5%						16.7%	20%	Ex	Ex		Rs.8,000/- per cm ³	2.5%	
	8703.32.93		Motor - homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc) of a cylinder capacity exceeding 2000cc, not more than three years old	u	TS				18.0%						16.7%	20%	15%	10%			2.5%	
	8703.32.95		Other, of a cylinder capacity exceeding 2000 cc, not more than three years old	u	TS				13.5%						16.7%	20%	Ex	Ex		Rs.8,000/- per cm ³	2.5%	
	8703.32.97		Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	u	L/TB				18.0%						16.7%	20%	Ex	Ex		Rs.8,000/- per cm ³	2.5%	

S Hdg	HS Code		Description	Unit	ICL/					Pre	ferenti	ial Du	ty			Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	s c
5 Hag	ns Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	Cess	Excise (S.P.D)	SSCL	٦٠
																						<u> </u>
	8703.32.99		Other, of a cylinder capacity exceeding 2,000 cc.,	u	L/TB				18.0%						16.7%	20%	Ex	Ex		Rs.8,000/- per cm ³	2.5%	
	8703.33		more than three years old Of a cylinder capacity exceeding 2,500 cc:		<u> </u>															, , ,		-
	8703.33.10		Ambulances and prison vans not more than three												J							
	0705.55.10		years old												or 167/ it	20% or 2,2,000,000 per unit						
			years old	u											% 9′99 nu	00, on	15%	10%			2.5%	
				u											6.7 1,66 per	20° 2,0	1370	1070			2.570	
															16.7% or Rs.1,666,667/- per unit	Rs.						
_	8703.33.20		Ambulances and prison vans more than three years												J-//2							
			old												16.7% or Rs.1,666,667/- per unit	20% or .2,000,000 per unit						
				u	L/TB										7% 566 r ui	%000 In I	15%	10%			2.5%	
															16. .1,(20 5.2,						
															Rs	Rs.						
	8703.33.30		Hearses not more than three years old	u											16.7%	20%	Ex	Ex		Rs.4,500/- per cm ³	2.5%	
	8703.33.40		Hearses more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.4,500/- per cm ³ 2500	2.5%	+
	8703.33.50		Motor cars including station wagons and racing cars, not more than three years old																	cm³ <x≤2750cm³=rs.< td=""><td></td><td></td></x≤2750cm³=rs.<>		
			not more than three years old																	9,000/- per cm ³		
																				2750		
																				cm ³ <x≤3000cm<sup>3=Rs. 10,000/- per cm³</x≤3000cm<sup>		
				u	TS				18.0%						16.7%	20%	Ex	Ex		10,000/- per cm	2.5%	
																				3000		
																				cm3 <x≤4000cm3=rs.< td=""><td></td><td></td></x≤4000cm3=rs.<>		
																				11,000/- per cm ³		
																				4000cm3<=Rs.12,000		
																				/- per cm ³		
	8703.33.60		Motor cars including station wagons and racing cars,																	2500		
			more than three years old																	cm³ <x≤2750cm³=rs.< td=""><td></td><td></td></x≤2750cm³=rs.<>		
																				9,000/- per cm ³		
																				2750		
																				cm ³ <x≤3000cm<sup>3=Rs.</x≤3000cm<sup>		
				u	L/TB				18.00%						16.7%	20%	Ex	Ex		10,000/- per cm ³	2.5%	
				"	2, . 5				10.0070						2017 70	2070				2000	2.070	
																				3000 cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
																				11,000/- per cm ³		
																				4000cm ³ <=Rs.12,000		
			Other, not more than three years old :		1															/- per cm ³		╁
	8703.33.71		Motor–homes, specially equipped for habitation (with		TC				10.00/						46.70/	200/	450/	400/			2.50/	
			sleeping, cooking, toilet facilities etc)	u	TS				18.0%						16.7%	20%	15%	10%			2.5%	
	8703.33.79		Other																	2500		
																	Ex			cm³ <x≤2750cm³=rs.< td=""><td></td><td></td></x≤2750cm³=rs.<>		
																				9,000/- per cm ³		
																				2750		
																				cm³ <x≤3000cm³=rs.< td=""><td></td><td></td></x≤3000cm³=rs.<>		
																				10,000/- per cm ³		
																				, , , ,		1
		1		u	TS				18.0%						16.7%	20%		Ex			2.5%	1
		1		1												1	Ex			3000		
		1														1	"			cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
																				11,000/- per cm ³		1
		1	1	1	1	1	1															1

	110.0		_	l	ICL/					Pre	ferent	ial Dut	y						_	- · (0.0.0)		L
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
																						$+\!-\!\!\!\!\!-$
																				4000cm3<=Rs.12,000		
																				/- per cm³		
	0702 22 00		Other was the thouse the said																	2500		
	8703.33.80		Other, more than three years old																	2500 cm³ <x≤2750cm³=rs.< td=""><td></td><td></td></x≤2750cm³=rs.<>		
																				9,000/- per cm ³		
																				2750		'
																				cm³ <x≤3000cm³=rs. 10,000/- per cm³</x≤3000cm³=rs. 		
																				10,000/- per cris		
				u	L/TB				18.0%						16.7%	20%	Ex	Ex			2.5%	
																				3000		'
																				cm³ <x≤4000cm³=rs.< td=""><td></td><td> '</td></x≤4000cm³=rs.<>		'
																				11,000/- per cm ³		'
																				4000cm3<=Rs.12,000		'
																				/- per cm ³		
	8703.40	-	Other vehicles, with both spark-ignition internal-																			\vdash
			combustion reciprocating piston engine and electric																			
			motor as motors for propulsion, other than those																			
			capable of being charged by plugging to external																			
	8703.40	-	source of electric nower : Other vehicles, with both spark-ignition internal																			+
	0703.10		combustion 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 :																			'
																						<u> </u>
	8703.40.11		Ambulances and prison vans not more than three years old	u											16.7%	20%	15%	10%			2.5%	
	8703.40.12		Ambulances and prison vans more than three years												4.5 =0.4	2001	450/	100/			2 =2/	+ - +
			·	u	L/TB										16.7%	20%	15%	10%			2.5%	<u> </u>
	8703.40.13		Hearses not more than three years old	u	L /TD										16.7%	20%	Ex	Ex		Rs.1,250/- per cm ³	2.5%	+
	8703.40.14 8703.40.15		Hearses more than three years old Auto-trishaws, not more than two years old	u u	L/TB TS		1								16.7% 16.7%	20% 20%	Ex Ex	Ex Ex		Rs.1,250/- per cm ³ Rs.2,400/- per cm ³	2.5% 2.5%	+-
	8703.40.16		Auto-trishaws, more than two years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.2,400/- per cm ³	2.5%	+ +
	8703.40.18		Other, not more than three years old	u	TS										16.7%	20%	Ex	Ex		Rs.1,500,000/- per	2.5%	
	0700 10 10			u	13										10.770	2070	LA	LA		unit	2.5 /0	
	8703.40.19		Other, more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.1,500,000/- per unit	2.5%	
			Motor cars including station wagons and racing cars																	anne		$\dagger \Box$
			of cylinder capacity not exceeding 1,000 cc :																			
	8703.40.21		Co Karta not more than three years old		TC		1								Гиол	- Fran	15%	10%			2.5%	$+\!-\!\!\!-$
	8703.40.21 8703.40.22		Go-Karts, not more than three years old Go-Karts, more than three years old	u u	TS L/TB	1	1			-					Free Free	Free Free	15%	10%			2.5%	+
	8703.40.23		Quadricycle of cylinder capacity not exceeding 300	u	TS										16.7%	20%	Ex	Ex		Rs.400,000/- per unit	2.5%	T^{T}
			cc, not more than three years old	u	13					ļ					10.7%	20%	ĽX	ĽX		No.400,000/- per unit	2.5%	╨
	8703.40.24		Quadricycle of cylinder capacity not exceeding 300	u	L/TB										16.7%	20%	Ex	Ex		Rs.400,000/- per unit	2.5%	
	8703.40.25		cc, more than three years old All terrain vehicle (ATV), not more than three years				 													 		+
	5, 65, 10,25		old	u	TS		<u> </u>								Free	20%	15%	10%			2.5%	'
	8703.40.26		All terrain vehicle (ATV), more than three years old	u	L/TB										Free	20%	15%	10%			2.5%	\Box
				u	410										1166	20 /0	13 /0	10 /0			2.3 /0	

				l	ICL/					Pre	ferenti	al Dut	v						_			L
S Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT		PK		SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	5 C
																						<u> </u>
	8703.40.28		Other, not more than three years old	u	TS				16%						16.7%	20%	Ex	Ex		Rs.1,500,000/- per	2.5%	
	8703.40.29		Other, more than three years old													1				unit Rs.1,500,000/- per		+
	0703.40.29		Other, more than three years old	u	L/TB				16%						16.7%	20%	Ex	Ex		unit	2.5%	
			Of a cylinder capacity exceeding 1,000 cc but not												16.70/							
			exceeding 1,500 cc :												16.7%							
	8703.40.31		Ambulances and prison vans, not more than three	u											16.7%	20%	15%	10%			2.5%	
	0700 10 00		years old			ļ									10.770	2070	1070	1070			2.070	₩
	8703.40.32		Ambulances and prison vans, more than three years old	u	L/TB										16.7%	20%	15%	10%			2.5%	
	8703.40.33		Hearses not more than three years old	u											16.7%	20%	Ex	Ex		Rs.2,000/- per cm ³	2.5%	+
	8703.40.34		Hearses more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.2,000/- per cm ³	2.5%	†
	8703.40.35		Motor cars including station wagons and racing cars,																	1000		
			not more than three years old																	cm3 <x≤1300cm3=rs.< td=""><td></td><td></td></x≤1300cm3=rs.<>		
			·	u	TS										16.7%	20%	Ex	Ex		2,300/- per cm3	2.5%	
				_																1300		
																				cm³ <x≤1500cm³=rs. 2,850/- per cm³</x≤1500cm³=rs. 		
	8703.40.36		Motor cars including station wagons and racing cars,													+				1000		+
	0703.10.50		more than three years old																	cm³ <x≤1300cm³=rs.< td=""><td></td><td></td></x≤1300cm³=rs.<>		
			linere dian ance years old		L/TB										16.7%	20%	Ev.	Ex		2,300/- per cm ³	2.5%	
				u	L/ID										10.7%	20%	Ex	EX		1300	2.5%	
																				cm³ <x≤1500cm³=rs.< td=""><td></td><td></td></x≤1500cm³=rs.<>		
	0700 10 00					ļ														2,850/- per cm ³		4
	8703.40.38		Other, not more than three years old																	1000 cm³ <x≤1300cm³=rs.< td=""><td></td><td></td></x≤1300cm³=rs.<>		
																				2,300/- per cm ³		
				u	TS										16.7%	20%	Ex	Ex		1300	2.5%	
																				cm³ <x≤1500cm³=rs.< td=""><td></td><td></td></x≤1500cm³=rs.<>		
																				2,850/- per cm3		
	8703.40.39		Other, more than three years old																	1000		
																				cm³ <x≤1300cm³=rs.< td=""><td></td><td></td></x≤1300cm³=rs.<>		
				u	L/TB										16.7%	20%	Ex	Ex		2,300/- per cm ³ 1300	2.5%	
																				cm³ <x≤1500cm³=rs.< td=""><td></td><td></td></x≤1500cm³=rs.<>		
																				2,850/- per cm ³		
			Vehicles other than motor cars including station																	,,		
			wagons and racing cars of a cylinder capacity																			
			exceeding 1,500 cc but not exceeding 2,000 cc :																			
	8703.40.41		Ambulances and prices your net more than three																			+-
	6/03.40.41		Ambulances and prison vans not more than three years old	u											16.7%	20%	15%	10%			2.5%	
	8703.40.42		Ambulances and prison vans more than three years												46 704	2001	450/	400/			0.50/	1
			old	u	L/TB										16.7%	20%	15%	10%			2.5%	
	8703.40.43		Hearses not more than three years old	u											16.7%	20%	Ex	Ex		Rs.2,500/- per cm ³	2.5%	
	8703.40.44		Hearses more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.2,500/- per cm ³	2.5%	₩
	8703.40.48		Other, not more than three years old	u	TS										16.7%	20%	Ex	Ex		Rs.5,700/- per cm ³	2.5%	+
	8703.40.49		Other, more than three years old	u	L/TB	-									16.7%	20%	Ex	Ex		Rs.5,700/- per cm ³	2.5%	+-
			Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not																			
	1		exceeding 2,000 cc :													1				1		
	8703.40.51		Of a cylinder capacity not exceeding 1,600 cc, not	u	TS				13.2%						16.7%	20%	Ex	Ex		Da 4 000/ nov em?	2.5%	1
			more than three years old	u	13	<u> </u>			13.2%						10./%	20%	ĽX	ĽX		Rs.4,000/- per cm ³	2.3%	1
	8703.40.52		Of a cylinder capacity not exceeding 1,600 cc, more	u	L/TB				13.2%						16.7%	20%	Ex	Ex		Rs.4,000/- per cm ³	2.5%	1
	0702 40 52		than three years old	<u> </u>	٦,	ļ	-	<u> </u>	25.270	-					10 / 0	2070				,000, pc. cms		+
	8703.40.53		Of a cylinder capacity exceeding 1,600 cc, but not	u	TS				13.2%						16.7%	20%	Ex	Ex		Pc 5 200/ por cm²	2.5%	
	1		exceeding 1,800 cc, not more than three years old	u	13				13.2%						10./%	20%	ĽX	ĽX		Rs.5,200/- per cm ³	2.3%	1
	8703.40.54		Of a cylinder capacity exceeding 1,600 cc, but not	<u> </u>		1	1	!	1					1		1		1	t	†		+
	33. 10.3 1		exceeding 1,800 cc, more than three years old	u	L/TB				13.2%						16.7%	20%	Ex	Ex		Rs.5,200/- per cm ³	2.5%	
	1	I		1 -	1 '	1	1	1	1	1	1			1	1	1	1	l	1	1		1

ſ					ICL/					Pref	ferenti	al Dut	v						_			
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN			SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	SCL
	8703.40.58		Other, not more than three years old	u	TS				13.2%						16.7%	20%	Ex	Ex		Rs.5,700/- per cm ³	2.5%	
	8703.40.59		Other, more than three years old Vehicles other than motor cars including station	u	L/TB				13.2%						16.7%	20%	Ex	Ex		Rs.5,700/- per cm ³	2.5%	
			wagons and racing cars of a cylinder capacity																			
			exceeding 2,000 cc but not exceeding 3000 cc :	u																	2.5%	
			exceeding 2,000 ce but not exceeding 5000 ce :																			
	8703.40.61		Ambulances and prison vans not more than three												16.70/	200/	150/	100/			2.50/	
			years old	u											16.7%	20%	15%	10%			2.5%	
	8703.40.62		Ambulances and prison vans more than three years	u	L/TB										16.7%	20%	15%	10%			2.5%	
			old		410																	
	8703.40.63		Hearses not more than three years old	u			1								16.7%	20%	Ex	Ex		Rs.2,500/- per cm ³	2.5%	
	8703.40.64		Hearses more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.2,500/- per cm ³	2.5%	
	8703.40.68		Other, not more than three years old																	2000		
																				cm³ <x≤2500cm³=rs.< td=""><td></td><td></td></x≤2500cm³=rs.<>		
																				6,000/- per cm ³ 2500		
				u	TS										16.7%	20%	Ex	Ex		cm³ <x≤2750cm³=rs.< td=""><td>2.5%</td><td></td></x≤2750cm³=rs.<>	2.5%	
				_																7,000/- per cm ³		
																				2750		
																				cm3 <x≤3000cm3=rs.< td=""><td></td><td></td></x≤3000cm3=rs.<>		
																				8,000/- per cm3		
	8703.40.69		Other, more than three years old																	2000		
																				cm³ <x≤2500cm³=rs.< td=""><td></td><td></td></x≤2500cm³=rs.<>		
																	Ex			6,000/- per cm ³		
					L/TD										16 70/	200/		F.,		2500	2 50/	
				u	L/TB										16.7%	20%		Ex		cm³ <x≤2750cm³=rs.< td=""><td>2.5%</td><td></td></x≤2750cm³=rs.<>	2.5%	
																		1		7,000/- per cm ³ 2750		
																	Ex			cm³ <x≤3000cm³=rs.< td=""><td></td><td></td></x≤3000cm³=rs.<>		
																	LX			8,000/- per cm ³		
			Motor cars including station wagons and racing cars																	0,000) per emi		
			of a cylinder capacity exceeding 2,000 cc but not	u																		
			exceeding 3000 cc :																			
	8703.40.71		Not more than three years old																	2000		
																				cm³ <x≤2500cm³=rs.< td=""><td></td><td></td></x≤2500cm³=rs.<>		
																				6,000/- per cm ³		
					тс.				40.00/						4.6.70/	200/	_	_		2500	2.50/	
				u	TS				18.0%						16.7%	20%	Ex	Ex		cm³ <x≤2750cm³=rs.< td=""><td>2.5%</td><td></td></x≤2750cm³=rs.<>	2.5%	
																				7,000/- per cm ³ 2750		
																				cm³ <x≤3000cm³=rs.< td=""><td></td><td></td></x≤3000cm³=rs.<>		
																				8,000/- per cm ³		
	8703.40.72		More than three years old												1					2000		
																				cm3 <x≤2500cm3=rs.< td=""><td></td><td></td></x≤2500cm3=rs.<>		
																				6,000/- per cm3		
																				2500		
				u	L/TB				18.0%						16.7%	20%	Ex	Ex		cm ³ <x≤2750cm<sup>3=Rs.</x≤2750cm<sup>	2.5%	
																				7,000/- per cm ³		
																				2750		
																				cm³ <x≤3000cm³=rs.< td=""><td></td><td></td></x≤3000cm³=rs.<>		
-		1	Vahicles other than motor care including station	1	1	-								1			 	-		8,000/- per cm ³		+
			Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity		1										ĺ							
			exceeding 3000 cc :												ĺ							
	8703.40.81		Ambulances and prison vans not more than three	1	1	l –									40		45	4.6				
		1	years old	u	1										16.7%	20%	15%	10%			2.5%	
	8703.40.82		Ambulances and prison vans more than three years	l	L/TD										16.70/	200/	150/	100/			2.50/	
			old	u	L/TB										16.7%	20%	15%	10%			2.5%	
	8703.40.83		Hearses not more than three years old	u											16.7%	20%	Ex	Ex		Rs.3,500/- per cm ³	2.5%	
	8703.40.84		Hearses more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.3,500/- per cm ³	2.5%	

					ICL/					Pre	ferent	ial Du	tv									
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN		SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
							7.5	5.0	•			- JA	- 0.		50							_
	8703.40.88		Other, not more than three years old																	3000		
																				cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
				u	TS				18.0%						16.7%	20%	Ex	Ex		9,000/- per cm ³	2.5%	
																				4000cm3<=Rs.10,000		'
	0702 40 00	-	Oth th th														<u> </u>			/- per cm ³ 3000		
	8703.40.89		Other, more than three years old																	cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
				u	L/TB				18.0%						16.7%	20%	Ex	Ex		9,000/- per cm ³	2.5%	
				ű	4.5				20.070						10.770	2070				4000cm ³ <=Rs.10,000	2.5 70	
																				/- per cm ³		
			Motor cars including station wagons and racing cars																	, ,		
			of a cylinder capacity exceeding 3000 cc :																			
	8703.40.91		Not more than three years old																	3000		
									10.00/						4.5 704	2001	_	_		cm³ <x≤4000cm³=rs.< td=""><td>2 = 2/</td><td></td></x≤4000cm³=rs.<>	2 = 2/	
				u	TS				18.0%						16.7%	20%	Ex	Ex		9,000/- per cm ³	2.5%	
																				4000cm ³ <=Rs.10,000		
	8703.40.92	╁	More than three years old																	/- per cm ³ 3000		+
	0703.40.92		l'iore dian diree years old																	cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
				u	L/TB				18.0%						16.7%	20%	Ex	Ex		9,000/- per cm ³	2.5%	
					l															4000cm ³ <=Rs.10,000		
																				/- per cm ³		
	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	u											16.7%	20%	15%	10%			2.5%	
			years old	u											16.7%	20%	15%	10%			2.5%	
	8703.50.12		Ambulances and prison vans more than three years	u	L/TB										16.7%	20%	15%	10%			2.5%	
		1			4.0																	
	8703.50.13		Hearses not more than three years old	u	I (TD	ļ									16.7%	20%	Ex	Ex		Rs.2,000/- per cm ³	2.5%	
	8703.50.14 8703.50.15		Hearses more than three years old Auto-trishaws, not more than two years old	u u	L/TB TS										16.7% 16.7%	20% 20%	Ex Ex	Ex Ex		Rs.2,000/- per cm ³ Rs.1,450/- per cm ³	2.5% 2.5%	-
	8703.50.16		Auto-trishaws, not more than two years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.1,450/- per cm ³	2.5%	
	8703.50.18		Other, not more than three years old	u	TS										16.7%	20%	Ex	Ex		Rs.3,400/- per cm ³	2.5%	†
	8703.50.19		Other, more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.3,400/- per cm ³	2.5%	
			Motor cars including station wagons and racing cars,																	, ,		
			of cylinder capacity not exceeding 1,000 cc :																			
	8703.50.21		Go-Karts, not more than three years old	u	TS										16.7%	Free	15%	10%			2.5%	
	8703.50.22		Go-Karts, more than three years old	u	L/TB									ļ	16.7%	Free	15%	10%			2.5%	
	8703.50.23		Quadricycle of cylinder capacity not exceeding 300	u	TS										16.7%	20%	Ex	Ex		Rs.400,000/- per unit	2.5%	
	8703.50.24	+	cc, not more than three years old Quadricycle of cylinder capacity not exceeding 300	-													1					
	6703.30.24		cc, more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.400,000/- per unit	2.5%	
	8703.50.25		All terrain vehicle (ATV), not more than three years																			
	2, 00.00.20	1	old	u	TS		1								16.7%	20%	15%	10%			2.5%	
	8703.50.26		All terrain vehicle (ATV), more than three years old		L/TD										16.70/	200/	150/	100/			2.50/	1
			, ,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	u	L/TB									<u> </u>	16.7%	20%	15%	10%			2.5%	
	8703.50.28		Other, not more than three years old	u	TS										16.7%	20%	Ex	Ex		Rs.3,400/- per cm ³	2.5%	
	8703.50.29		Other, more than three years old	u	L/TB	 	<u> </u>	<u> </u>		<u> </u>	<u> </u>	<u> </u>		1	16.7%	20%	Ex	Ex		Rs.3,400/- per cm ³	2.5%	
			Of a cylinder capacity exceeding 1,000 cc but not																			
	0702 50 24	╄	exceeding 1,500 cc :	<u> </u>	1	1	!	<u> </u>	 			\vdash		 	 	 	 	1	-			+
	8703.50.31		Ambulances and prison vans, not more than three	u											16.7%	20%	15%	10%			2.5%	
	l .	1	years old	l .	<u> </u>		<u> </u>	1	L	<u> </u>	<u> </u>			L	1	1	1	<u> </u>	J	1		ь

				ICL/					Dro	ferenti	ial Dur	hv									
HS Hdg	HS Code	Description	Unit	SLSI	AP	AD	BN	GT	IN			SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C I
					7			<u> </u>			0,1	<u> </u>		- 55							
	8703.50.32	 Ambulances and prison vans, more than three years	u	L/TB										16.7%	20%	15%	10%			2.5%	
		old		410																	Ь—
	8703.50.33	 Hearses not more than three years old	u		ļ								ļ	16.7%	20%	Ex	Ex		Rs.2,000/- per cm ³	2.5%	Ļ—
	8703.50.34	 Hearses more than three years old	u	L/TB	<u> </u>								-	16.7%	20%	Ex	Ex		Rs.2,000/- per cm ³	2.5%	┼
	8703.50.35	 Motor cars including station wagons and racing cars, not more than three years old	u	TS				16%						16.7%	20%	Ex	Ex		Rs.3,400/- per cm ³	2.5%	
	8703.50.36	 Motor cars including station wagons and racing cars,			1																\vdash
	0703.30.30	 more than three years old	u	L/TB				16%						16.7%	20%	Ex	Ex		Rs.3,400/- per cm ³	2.5%	
	8703.50.38	 Other, not more than three years old	u	TS										16.7%	20%	Ex	Ex		Rs.3,400/- per cm ³	2.5%	
	8703.50.39	 Other, more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.3,400/- per cm ³	2.5%	
		 Vehicles other than motor cars including station																	, , , , ,		
		wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																			
	8703.50.41	 Ambulances and prison vans not more than three years old	u											16.7%	20%	15%	10%			2.5%	
	8703.50.42	 Ambulances and prison vans more than three years old	u	L/TB										16.7%	20%	15%	10%			2.5%	
	8703.50.43	 Hearses not more than three years old	u											16.7%	20%	Ex	Ex		Rs.3,000/- per cm ³	2.5%	
	8703.50.44	 Hearses more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.3,000/- per cm ³	2.5%	
	8703.50.48	 Other, not more than three years old	u	TS										16.7%	20%	Ex	Ex		Rs.6,900/- per cm3	2.5%	
	8703.50.49	 Other, more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.6,900/- per cm ³	2.5%	
		 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:																			
	8703.50.51	 Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u	TS				13.30%						16.7%	20%	Ex	Ex		Rs.4,600/- per cm ³	2.5%	
	8703.50.52	 Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	L/TB				13.30%						16.7%	20%	Ex	Ex		Rs.4,600/- per cm ³	2.5%	
	8703.50.53	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	u	TS				13.30%						16.7%	20%	Ex	Ex		Rs.5,700/- per cm ³	2.5%	
	8703.50.54	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	u	L/TB				13.30%						16.7%	20%	Ex	Ex		Rs.5,700/- per cm ³	2.5%	
	8703.50.58	 Other, not more than three years old	u	TS				13.30%						16.7%	20%	Ex	Ex		Rs.6,900/- per cm ³	2.5%	
	8703.50.59	 Other, more than three years old	u	L/TB				13.30%						16.7%	20%	Ex	Ex		Rs.6,900/- per cm ³	2.5%	
		 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																			
	8703.50.61	 Ambulances and prison vans not more than three vears old	u											16.7%	20%	15%	10%			2.5%	
	8703.50.62	 Ambulances and prison vans more than three years old	u	L/TB										16.7%	20%	15%	10%			2.5%	
	8703.50.63	 Hearses not more than three years old	u											16.7%	20%	Ex	Ex		Rs.4,000/- per cm ³	2.5%	
	8703.50.64	 Hearses more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.4,000/- per cm ³	2.5%	
	8703.50.68	 Other, not more than three years old	u	TS										16.7%	20%	Ex	Ex		2000 cm³ <x≤2500cm³=rs. 7,000/- per cm³ 2500 cm³<x≤2750cm³=rs. 8,000/- per cm³ 2750 cm³<x≤3000cm³=rs. 9,000/- per cm³</x≤3000cm³=rs. </x≤2750cm³=rs. </x≤2500cm³=rs. 	2.5%	
	8703.50.69	 Other, more than three years old																	2000 cm³ <x≤2500cm³=rs. 7,000/- per cm³</x≤2500cm³=rs. 		

Note Note	Cess Excise (S.P.D)		. 5
		SSCL	
Whoter cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc : 8703.50.71 Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body botted 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 8703.50.72 Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc.), not more than three years old u TS 18.0% 16.7% 20% Ex Ex 8703.50.78 Other, not more than three years old	2500	2.5%	
of a cylinder capacity exceeding 2,000 cc but not exceeding 30,00 c: 8703.50.71	cm³ <x≤2750cm³=rs. 8,000/- per cm³ 2750</x≤2750cm³=rs. 	2.5%	,
of a cylinder capacity exceeding 2,000 cc but not exceeding 30,00 cc; 8703.50.71	cm³ <x≤3000cm³=rs. 9,000/- per cm³</x≤3000cm³=rs. 		
(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 8703.50.72 Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old 8703.50.78 Other, not more than three years old u TS 18.0% 16.7% 20% 15% 10% 16.7% 20% Ex			
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 8703.50.72 Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc.), not more than three years old 8703.50.78 Other, not more than three years old u TS 18.0% 16.7% 20% 15% 10% 16.7% 20% Ex Ex Ex	2000 cm³ <x≤2500cm³=rs.< td=""><td></td><td></td></x≤2500cm³=rs.<>		
payload (of persons and cargo) of over 800 kg, not more than three years old 8703.50.72 Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old 8703.50.78 Other, not more than three years old u TS 18.0% 16.7% 20% Ex Ex Ex 16.7% 20% 15% 10% 16.7% 20% Ex Ex Ex	7,000/- per cm ³ 2500		
8703.50.72 Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old 8703.50.78 Other, not more than three years old u TS 18.0% 16.7% 20% 15% 10% 10% 10% 10% 10% 10% 10% 10% 10% 10	cm³ <x≤2750cm³=rs. 8,000/- per cm³</x≤2750cm³=rs. 	2.5%	
sleeping, cooking, toilet facilities etc), not more than u TS 18.0% 16.7% 20% 15% 10% three years old 0ther, not more than three years old u TS 18.0% 16.7% 20% Ex Ex	2750 cm³ <x≤3000cm³=rs.< td=""><td></td><td></td></x≤3000cm³=rs.<>		
three years old Other, not more than three years old Under the control of the control	9,000/- per cm ³	2.50/	
u TS 18.0% 16.7% 20% Ex Ex		2.5%	'
	2000 cm³ <x≤2500cm³=rs.< td=""><td></td><td></td></x≤2500cm³=rs.<>		
	7,000/- per cm ³ 2500		
8703.50.79 Other, more than three years old	cm³ <x≤2750cm³=rs. 8,000/- per cm³</x≤2750cm³=rs. 	2.5%	·
8703.50.79 Other, more than three years old	2750 cm³ <x≤3000cm³=rs.< td=""><td></td><td></td></x≤3000cm³=rs.<>		
0705/30/73 Other, more than three years old	9,000/- per cm ³ 2000		
	cm³ <x≤2500cm³=rs. 7,000/- per cm³</x≤2500cm³=rs. 		
u L/TB 18.0% 16.7% 20% Ex Ex	2500 cm³ <x≤2750cm³=rs.< td=""><td>2.5%</td><td></td></x≤2750cm³=rs.<>	2.5%	
	8,000/- per cm ³ 2750	2.570	
	cm³ <x≤3000cm³=rs. 9,000/- per cm³</x≤3000cm³=rs. 		
Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :	5,000, pc. c		
8703.50.81 Ambulances and prison vans not more than three u u 16.7% 20% 15% 10%		2.5%	,
8703.50.82 Ambulances and prison vans more than three years u L/TB 16.7% 20% 15% 10%		2.5%	,
8703.50.83 Hearses not more than three years old u 16.7% 20% Ex Ex	Rs.4,000/- per cm ³	2.5%	
8703.50.84 Hearses more than three years old u L/TB 16.7% 20% Ex Ex	Rs.4,000/- per cm ³	2.5%)
8703.50.88 Other, not more than three years old	3000 cm³ <x≤4000cm³=rs. 10,000/- per cm³</x≤4000cm³=rs. 		
u TS 16.7% 20% Ex Ex	4000	2.5%	'
	cm³<=Rs.11,000/- per cm³		
8703.50.89 Other, more than three years old	3000 cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
	10,000/- per cm ³	2 5%	

				l	ICL/					Pre	ferent	ial Du	tv						_			
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN			SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
				u	410										10.7 70	20 70	LX	LA			2.370	-
																				4000 cm³<=Rs.11,000/- per cm³		
			Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc:																			
	8703.50.91		Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	u	TS				18.0%						16.7%	20%	15%	10%			2.5%	
	8703.50.98		Other, not more than three years old	u	TS				18.0%						16.7%	20%	Ex	Ex		3000 cm³ <x≤4000cm³=rs. 10,000/- per cm³ 4000</x≤4000cm³=rs. 	2.5%	
																				cm³<=Rs.11,000/- per cm³		
	8703.50.99		Other, more than three years old	u	L/TB				18.0%						16.7%	20%	Ex	Ex		3000 cm³ <x≤4000cm³=rs. 10,000/- per cm³</x≤4000cm³=rs. 	2.5%	
																				4000 cm³<=Rs.11,000/- per cm³		
	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:																			
	8703.60		Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:																			
			Vehicles other than motor cars including station wagons and racing cars, Of cylinder capacity not exceeding 1,000 cc:																			
	8703.60.11		Ambulances and prison vans not more than three years old	u											16.7%	20%	15%	10%			2.5%	
	8703.60.12		Ambulances and prison vans more than three years	u	L/TB										16.7%	20%	15%	10%			2.5%	
	8703.60.13		Hearses not more than three years old	u											16.7%	20%	Ex	Ex		Rs.1,250/- per cm ³	2.5%	<u> </u>
	8703.60.14		Hearses more than three years old	u	L/TB	 	1	-			-	\vdash		1	16.7%	20%	Ex	Ex		Rs.1,250/- per cm ³	2.5%	+
	8703.60.15 8703.60.16		Auto-trishaws, not more than two years old	u u	TS L/TB	-	1				1			1	16.7% 16.7%	20% 20%	Ex Ex	Ex Ex		Rs.2,400/- per cm ³	2.5% 2.5%	+
	8703.60.18		Auto-trishaws, more than two years old Other, not more than three years old	u u	TS										16.7%	20%	Ex	Ex		Rs.2,400/- per cm ³ Rs.1,500,000/- per	2.5%	
	8703.60.19		Other, more than three years old	u	L/TB										16.7%	20%	Ex	Ex		unit Rs.1,500,000/- per unit	2.5%	\vdash
			Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :																	uill(
	8703.60.21		Go-Karts , not more than three years old	u	TS										Free	Free	15%	10%			2.5%	
	8703.60.22		Go-Karts , more than three years old	u	L/TB										Free	Free	15%	10%			2.5%	
	8703.60.23		Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u	TS										16.7%	20%	Ex	Ex		Rs.400,000/- per unit	2.5%	

				ICL/					Pref	erentia	al Dut	v									
S Hdg	HS Code	Description	Unit	SLSI	AP	AD	BN	GT		PK		SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	s c
	8703.60.24	Quadricycle of cylinder capacity not exceeding 30 cc, more than three years old	00 u	L/TB	1									16.7%	20%	Ex	Ex		Rs.400,000/- per unit	2.5%	
	8703.60.25	All terrain vehicle (ATV), not more than three yea	ars u	TS										16.7%	20%	15%	10%			2.5%	
	8703.60.26	All terrain vehicle (ATV), more than three years o	ld u	L/TB	:									16.7%	20%	15%	10%			2.5%	
	8703.60.28	Other, not more than three years old	u	TS	1									16.7%	20%	Ex	Ex		Rs.1,500,000/- per	2.5%	1
	8703.60.29	Other, more than three years old	u	L/TB										16.7%	20%	Ex	Ex		unit Rs.1,500,000/- per	2.5%	+
		Of a cylinder capacity exceeding 1,000 cc but not		410	1									10.7 70	2070	LA			unit	2.5 70	+
		exceeding 1,500 cc :																			4
	8703.60.31	Ambulances and prison vans, not more than three years old	e u											16.7%	20%	15%	10%			2.5%	
	8703.60.32	Ambulances and prison vans, more than three ye	ars	L/TB										16.7%	20%	15%	10%			2.5%	
	8703.60.33	Hearses not more than three years old	u											16.7%	20%	Ex	Ex		Rs.2,000/- per cm ³	2.5%	1
	8703.60.34	Hearses more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.2,000/- per cm ³	2.5%	
	8703.60.35	Motor cars including station wagons and racing cannot more than three years old	u u	TS										16.7%	20%	Ex	Ex		1000 cm³ <x≤1300cm³=rs. 2,300/- per cm³ 1300 cm³<x≤1500cm³=rs. 2,850/- per cm³</x≤1500cm³=rs. </x≤1300cm³=rs. 	2.5%	
	8703.60.36	Motor cars including station wagons and racing camore than three years old	u	L/TB										16.7%	20%	Ex	Ex		1000 cm³ <x≤1300cm³=rs. 2,300/- per cm³ 1300 cm³<x≤1500cm³=rs. 2,850/- per cm³</x≤1500cm³=rs. </x≤1300cm³=rs. 	2.5%	
	8703.60.38	Other, not more than three years old	u	TS										16.7%	20%	Ex	Ex		1000 cm³ <x≤1300cm³=rs. -="" 1300="" 2,300="" 2,850="" cm³="" cm³<="" cm³<x≤1500cm³="Rs." per="" td=""><td>2.5%</td><td></td></x≤1300cm³=rs.>	2.5%	
	8703.60.39	Other, more than three years old	u	L/TB										16.7%	20%	Ex	Ex		1000 cm³ <x≤1300cm³=rs. 2,300/- per cm³ 1300 cm³<x≤1500cm³=rs. 2,850/- per cm³</x≤1500cm³=rs. </x≤1300cm³=rs. 	2.5%	
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:																			
	8703.60.41	Ambulances and prison vans not more than three years old	u											16.7%	20%	15%	10%			2.5%	
	8703.60.42	Ambulances and prison vans more than three year	ars u	L/TB										16.7%	20%	15%	10%			2.5%	
	8703.60.43	Hearses not more than three years old	u											16.7%	20%	Ex	Ex		Rs.2,500/- per cm ³	2.5%	I
	8703.60.44	Hearses more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.2,500/- per cm ³	2.5%	
	8703.60.48	Other, not more than three years old	u	TS										16.7%	20%	Ex	Ex		Rs.5,700/- per cm ³	2.5%	Ι
	8703.60.49	Other, more than three years old Motor cars including station wagons and racing coof a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		L/TB										16.7%	20%	Ex	Ex		Rs.5,700/- per cm ³	2.5%	
	8703.60.51	Of a cylinder capacity not exceeding 1,600 cc, no more than three years old	t u	TS										16.7%	20%	Ex	Ex		Rs.4,000/- per cm ³	2.5%	
	8703.60.52	Of a cylinder capacity not exceeding 1,600 cc, mo	ore u	L/TB	1									16.7%	20%	Ex	Ex		Rs.4,000/- per cm ³	2.5%	†

		_		ICL/					Pre	ferent	ial Dut	y						_	- · (CDD)	0001	L
HS Hdg	HS Code	Description	Unit	SLSI	AP	AD	BN	GT	IN		SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
	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										16.7%	20%	Ex	Ex		Rs.5,200/- per cm ³	2.5%	$\mid \mid \mid$
	8703.60.54	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.5,200/- per cm ³	2.5%	
	8703.60.58	Other, not more than three years old	u	TS					-					16.7%	20%	Ex	Ex		Rs.5,700/- per cm ³	2.5%	+
	8703.60.59	 Other, more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.5,700/- per cm ³	2.5%	+-
	0703.00.33	 Wehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :	u	910										10.7 76	2070	LX	LX		raday/ obj per ens	2.570	
	8703.60.61	 Ambulances and prison vans not more than three years old	u											16.7%	20%	15%	10%			2.5%	
	8703.60.62	 Ambulances and prison vans more than three years old	u	L/TB										16.7%	20%	15%	10%			2.5%	
	8703.60.63	 Hearses not more than three years old	u	L					1					16.7%	20%	Ex	Ex		Rs.2,500/- per cm ³	2.5%	
	8703.60.64 8703.60.68	 Hearses more than three years old Other, not more than three years old	u	TS										16.7%	20%	Ex	Ex Ex		Rs.2,500/- per cm³ 2000 cm³ <x≤2500cm³=rs. -="" 2500="" 2750="" 6000="" 7,000="" 8,000="" cm³="" cm³<="" cm³<x≤2750cm³="Rs." cm³<x≤3000cm³="Rs." per="" td=""><td>2.5%</td><td></td></x≤2500cm³=rs.>	2.5%	
	8703.60.69	 Other, more than three years old	u	L/TB										16.7%	20%	Ex	Ex		2000 cm³ <x≤2500cm³=rs. 6000/- per cm³ 2500 cm³<x≤2750cm³=rs. 7,000/- per cm³ 2750 cm³<x≤3000cm³=rs. 8,000/- per cm³</x≤3000cm³=rs. </x≤2750cm³=rs. </x≤2500cm³=rs. 	2.5%	
		 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																			
	8703.60.71	 Not more than three years old	u	TS										16.7%	20%	Ex	Ex		2000 cm³ <x≤2500cm³=rs. 6000/- per cm³ 2500 cm³<x≤2750cm³=rs. 7,000/- per cm³ 2750 cm³<x≤3000cm³=rs. 8,000/- per cm³</x≤3000cm³=rs. </x≤2750cm³=rs. </x≤2500cm³=rs. 	2.5%	
	8703.60.72	 More than three years old	u	L/TB										16.7%	20%	Ex	Ex		2000 cm3 <x≤2500cm3=rs. 6000/- per cm3 2500 cm3<x≤2750cm3=rs. 7,000/- per cm3 2750 cm3<x≤3000cm3=rs. 8,000/- per cm3</x≤3000cm3=rs. </x≤2750cm3=rs. </x≤2500cm3=rs. 	2.5%	
		 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc:																			

4	uc c- d	Description.		ICL/	1				Pre	ferenti	al Dut	у			Com Duri	WAT	DAI	0	Fusion (C.D.D.)	CCCI	s c
dg	HS Code	Description	Unit	SLS	AP	AD	BN	GT		PK		SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	}
							1														┷
	8703.60.81	Ambulances and prison vans not more than three	u											16.7%	20%	15%	10%			2.5%	
	8703.60.82	years old Ambulances and prison vans more than three years																	+		+
	0703.00.02	old	u	L/TE	3									16.7%	20%	15%	10%			2.5%	
	8703.60.83	Hearses not more than three years old	u											16.7%	20%	Ex	Ex		Rs.3,500/- per cm3	2.5%	1
	8703.60.84	Hearses more than three years old	u	L/TE	3									16.7%	20%	Ex	Ex		Rs.3,500/- per cm ³	2.5%	
	8703.60.88	Other, not more than three years old																	3000		
																			cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
			u	TS										16.7%	20%	Ex	Ex		9,000/- per cm ³	2.5%	
																			4000 cm ³ <=Rs.10,000/-		
																			per cm ³		
	8703.60.89	Other, more than three years old					1												3000		+
	0,05100103	outer, more than three years on																	cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
			u	L/TE	,									16.7%	20%	Ex	Ex		9,000/- per cm3	2.5%	
			u	L/IL	·									10.7 70	20%	LX	LX		4000	2.370	
																			cm3<=Rs.10,000/-		
							<u> </u>												per cm ³		4
		Motor cars including station wagons and racing cars																			
	8703.60.91	of a cylinder capacity exceeding 3000 cc : Not more than three years old																	3000		+
	6703.00.91	Not more triair triee years old																	cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
				т.										46 70/	200/	_	_		9,000/- per cm ³	2.50/	
			u	TS										16.7%	20%	Ex	Ex		4000	2.5%	
																			cm3<=Rs.10,000/-		
																			per cm ³		\downarrow
	8703.60.92	More than three years old																	3000		
																			cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
			u	L/TE	3									16.7%	20%	Ex	Ex		9,000/- per cm ³ 4000	2.5%	
																			cm³<=Rs.10,000/-		
																			per cm ³		
	8703.70	Other vehicles, with both compression-ignition																			T
		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 :	-		-		<u> </u>										ļ				+
		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													<u> </u>						+
		years old	u											16.7%	20%	15%	10%			2.5%	
	8703.70.12	Ambulances and prison vans more than three years	u	L/TE	,									16.7%	20%	15%	10%			2.5%	Τ
				L/II	'																1
	8703.70.13	Hearses not more than three years old	u											16.7%	20%	Ex	Ex		Rs.2,000/- per cm ³	2.5%	1
_	8703.70.14	Hearses more than three years old	u	L/TE										16.7%	20%	Ex	Ex		Rs.2,000/- per cm ³	2.5%	+
	8703.70.15 8703.70.16	Auto-trishaws, not more than two years old	u	TS L/TE			1							16.7% 16.7%	20% 20%	Ex Ex	Ex Ex		Rs.1,450/- per cm ³ Rs.1,450/- per cm ³	2.5% 2.5%	+
	8703.70.18	Auto-trishaws, more than two years old Other, not more than three years old	u u	TS			+							16.7%	20%	Ex	Ex		Rs.3,400/- per cm ³	2.5%	+
	8703.70.18 8703.70.19	Other, not more than three years old	u	L/TE			1							16.7%	20%	Ex	Ex		Rs.3,400/- per cm ³	2.5%	t
	0703.70.13	Motor cars including station wagons and racing cars,		12,										2017 70	2070				Traisy rooy per ciris	2.570	Ť
		of cylinder capacity not exceeding 1,000 cc :																			
		, , , , , , , , , , , , , , , , , , , ,																			
	8703.70.21	Go-Karts, not more than three years old	u	TS										16.7%	Free	15%	10%		ļ	2.5%	Ţ
	8703.70.22	Go-Karts, more than three years old	u	L/TE	3	-	1	1	ļ					16.7%	Free	15%	10%		1	2.5%	4
	8703.70.23	Quadricycle of cylinder capacity not exceeding 300	u	TS										16.7%	20%	Ex	Ex		Rs.400,000/- per unit	2.5%	
-	0702 70 24	cc, not more than three years old	-	1	1		1		1										,, p		+
	8703.70.24	Quadricycle of cylinder capacity not exceeding 300	u	L/TE	3									16.7%	20%	Ex	Ex		Rs.400,000/- per unit	2.5%	
	8703.70.25	cc, more than three years old All terrain vehicle (ATV), not more than three years	1	1	+		+	1					1	 	†		1		+		+
		TAIL COLOUR VEHICLE CALLY & HOU HIGHE GIGHT GHEEF VEGIS	u	TS	1	1	1	i	1	ı .			i	16.7%	20%	15%	10%	ĺ	1	2.5%	- 1

Hdg	HS Code		Description	Unit	ICL/							al Duty				Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	5
riug	113 Code		Description	Jiiit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	FAL	Cess	LACISE (S.P.D)	JJUL	
																						I
	8703.70.26		All terrain vehicle (ATV), more than three years old	u	L/TB										16.7%	20%	15%	10%			2.5%	
	8703.70.28		Other, not more than three years old	u	TS										16.7%	20%	Ex	Ex		Rs.3,400/- per cm ³	2.5%	
	8703.70.29		Other, more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.3,400/- per cm ³	2.5%	
			Of a cylinder capacity exceeding 1,000 cc but not																			
			exceeding 1,500 cc :																			
	8703.70.31		Ambulances and prison vans, not more than three	u											16.7%	20%	15%	10%			2.5%	
		1	years old	u											10.7 70	2070	1370	1070			2.570	4
	8703.70.32		Ambulances and prison vans, more than three years	u	L/TB										16.7%	20%	15%	10%			2.5%	
		1	old		2, .5																	4
	8703.70.33		Hearses not more than three years old	u											16.7%	20%	Ex	Ex		Rs.2,000/- per cm ³	2.5%	_
	8703.70.34		Hearses more than three years old	u	L/TB		1								16.7%	20%	Ex	Ex		Rs.2,000/- per cm ³	2.5%	4
	8703.70.35		Motor cars including station wagons and racing cars,	u	TS										16.7%	20%	Ex	Ex		Rs.3,400/- per cm ³	2.5%	
		1	not more than three years old												1017 70	2070				11010/ 100/ per citi	2.070	_
	8703.70.36		Motor cars including station wagons and racing cars,	u	L/TB										16.7%	20%	Ex	Ex		Rs.3,400/- per cm ³	2.5%	
			more than three years old																			4
	8703.70.38		Other, not more than three years old	u	TS		1			1 1					16.7%	20%	Ex	Ex		Rs.3,400/- per cm ³	2.5%	4
	8703.70.39		Other, more than three years old	u	L/TB		+			1					16.7%	20%	Ex	Ex		Rs.3,400/- per cm ³	2.5%	4
			Vehicles other than motor cars including station	1			1 1															
			wagons and racing cars of a cylinder capacity																			
			exceeding 1,500 cc but not exceeding 2,000 cc :																			
	0702 70 44	1		-	1		1															4
	8703.70.41		Ambulances and prison vans not more than three	u											16.7%	20%	15%	10%			2.5%	
	0702 70 42	1	years old		1		1 1						-	-								+
	8703.70.42		Ambulances and prison vans more than three years old	u	L/TB										16.7%	20%	15%	10%			2.5%	
	8703.70.43	1			+ -		1 1						-	-	16.7%	20%	Ex	Ex		Do 2 000/ nor om?	2.5%	4
	8703.70.43 8703.70.44		Hearses not more than three years old Hearses more than three years old	u u	L/TB		1 1						-	-	16.7%	20%	Ex	Ex		Rs.3,000/- per cm ³ Rs.3,000/- per cm ³	2.5%	4
	8703.70.44		Other, not more than three years old	u	TS		+ +			+ - 1					16.7%	20%	Ex	Ex		Rs.6,900/- per cm ³	2.5%	\dashv
	8703.70.46 8703.70.49		Other, more than three years old	u	L/TB		+ - 1								16.7%	20%	Ex	Ex		Rs.6,900/- per cm ³	2.5%	+
	6/03./0.49		Motor cars including station wagons and racing cars	u	ЦП		+ +								10.7 70	2070	LX	LX		KS.0,900/- per CIID	2.370	+
			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		1		1 1															٦
	0703.70.31		more than three years old	u	TS										16.7%	20%	Ex	Ex		Rs.4,600/- per cm ³	2.5%	
	8703.70.52		Of a cylinder capacity not exceeding 1,600 cc, more		1		1 1															Ħ
	0,03.,0.32		than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.4,600/- per cm ³	2.5%	
	8703.70.53		Of a cylinder capacity exceeding 1,600 cc, but not		1		1 1															٦
	0,03.,0.33		exceeding 1,800 cc, not more than three years old	u	TS										16.7%	20%	Ex	Ex		Rs.5,700/- per cm ³	2.5%	
			cxcccaing 1,000 cc, not more than three years ou	"	'										10.770	2070	LX	LX		10.5/700/ per em	2.570	
	8703.70.54		Of a cylinder capacity exceeding 1,600 cc, but not																			Τ
			exceeding 1,800 cc, more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.5,700/- per cm3	2.5%	
					l '															, ,		
	8703.70.58		Other, not more than three years old	u	TS										16.7%	20%	Ex	Ex		Rs.6,900/- per cm ³	2.5%	T
	8703.70.59		Other, more than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.6,900/- per cm ³	2.5%	٦
			Vehicles other than motor cars including station																			
			wagons and racing cars of a cylinder capacity																			
			exceeding 2,000 cc but not exceeding 3000 cc :																			
	8703.70.61		Ambulances and prison vans not more than three	u											16.7%	20%	15%	10%			2.5%	
		1	years old	u			$oxed{oxed}$								10.770	2070	1370	1070			2.370	
	8703.70.62		Ambulances and prison vans more than three years	u	L/TB		1 1								16.7%	20%	15%	10%			2.5%	
		1	old		410		$oldsymbol{\sqcup}$			1												┙
	8703.70.63		Hearses not more than three years old	u											16.7%	20%	Ex	Ex		Rs.4,000/- per cm ³	2.5%	_
	8703.70.64		Hearses more than three years old	u	L/TB		$oldsymbol{oldsymbol{\sqcup}}$			<u> </u>					16.7%	20%	Ex	Ex		Rs.4,000/- per cm ³	2.5%	_
	8703.70.68		Other, not more than three years old	1			1 1													2000		
		1		1			1 1													cm³ <x≤2500cm³=rs.< td=""><td></td><td></td></x≤2500cm³=rs.<>		
																				7000/- per cm ³		
		1		1			1 1													2500		
		1		u	TS		1 1								16.7%	20%	Ex	Ex		cm³ <x≤2750cm³=rs.< td=""><td>2.5%</td><td></td></x≤2750cm³=rs.<>	2.5%	
		1	1	1	i		1			1		1				1	1	1	1	8,000/- per cm3		- 1

					ICL/					Pre	ferenti	al Dut	tv									
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN			SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	SCL
																				2750		
																				cm³ <x≤3000cm³=rs9 ,000/- per cm³</x≤3000cm³=rs9 		
	8703.70.69		Other, more than three years old																	2000 2000		+
	0703.70.03		outer, more than three years old																	cm³ <x≤2500cm³=rs.< td=""><td></td><td> </td></x≤2500cm³=rs.<>		
																				7000/- per cm ³		
															46 70/	2001	_	_		2500	2 =2/	
				u	L/TB										16.7%	20%	Ex	Ex		cm ³ <x≤2750cm<sup>3=Rs. 8,000/- per cm³</x≤2750cm<sup>	2.5%	
																				2750		
																				cm³ <x≤3000cm³=rs9< td=""><td></td><td> </td></x≤3000cm³=rs9<>		
																				,000/- per cm ³		<u> </u>
			Motor cars including station wagons and racing cars																			
			of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																			
	8703.70.71		Vehicles for the transport of 7 or more persons		TS															2000		+
			(adults) including the driver, with non-monocoque																	cm3 <x≤2500cm3=rs.< td=""><td></td><td> </td></x≤2500cm3=rs.<>		
			body bolted on ladder type heavy duty chassis, with																	7000/- per cm ³		
			permanent four-wheel drive capability, and a total	u											16.7%	20%	Ex	Ex		2500 cm³ <x≤2750cm³=rs.< td=""><td>2.5%</td><td> </td></x≤2750cm³=rs.<>	2.5%	
			payload (of persons and cargo) of over 800 kg, not more than three years old	u											10.7 76	2076	LX	LX		8,000/- per cm ³	2.370	
			inore than three years old																	2750		
																				cm3 <x≤3000cm3=rs9< td=""><td></td><td> </td></x≤3000cm3=rs9<>		
	0700 70 70																ļ			,000/- per cm ³		<u> </u>
	8703.70.72		Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than	u	TS										16.7%	20%	15%	10%			2.5%	
			three years old	u u											10.770	2070	1370	1070			2.5 70	
	8703.70.78		Other, not more than three years old	u	TS															2000		
																	Ex			cm³ <x≤2500cm³=rs.< td=""><td></td><td> </td></x≤2500cm³=rs.<>		
																	-	1		7000/- per cm ³ 2500		
															16.7%	20%		Ex		cm³ <x≤2750cm³=rs.< td=""><td>2.5%</td><td> </td></x≤2750cm³=rs.<>	2.5%	
																	Ex			8,000/- per cm ³		
																				2750		
																				cm³ <x≤3000cm³=rs9 ,000/- per cm³</x≤3000cm³=rs9 		
	8703.70.79		Other, more than three years old	u	L/TB															2000		
																				cm³ <x≤2500cm³=rs.< td=""><td></td><td> </td></x≤2500cm³=rs.<>		
																				7000/- per cm ³ 2500		
															16.7%	20%	Ex	Ex		cm³ <x≤2750cm³=rs.< td=""><td>2.5%</td><td> </td></x≤2750cm³=rs.<>	2.5%	
																				8,000/- per cm ³		
																				2750		
																				cm³ <x≤3000cm³=rs9 ,000/- per cm³</x≤3000cm³=rs9 		
			Vehicles other than motor cars including station																	,000/- per citis		+
			wagons and racing cars of a cylinder capacity																			'
	0702 70 01	<u> </u>	exceeding 3000 cc :	1	1	1	1	 				-					1	}				$+\!-\!\!\!-$
	8703.70.81		Ambulances and prison vans not more than three years old	u											16.7%	20%	15%	10%			2.5%	'
	8703.70.82		Ambulances and prison vans more than three years	u	L/TB										16.7%	20%	15%	10%	Ì		2.5%	1
			old		ЦП																	<u> </u>
	8703.70.83 8703.70.84		Hearses not more than three years old Hearses more than three years old	u u	L/TB		1					-			16.7% 16.7%	20% 20%	Ex Ex	Ex Ex		Rs.4,000/- per cm ³ Rs.4,000/- per cm ³	2.5%	+
	8703.70.88		Other, not more than three years old	u	410		1								10.7 /0	20 /0				3000	L.J /U	+
			<u> </u>																	3000 cm3 <x≤4000cm3=rs.< td=""><td></td><td> </td></x≤4000cm3=rs.<>		
					TS										16.7%	20%	Ex	Ex		10,000/- per cm ³	2.50/	'
																		. FY	•		2.5%	
				u	15										10.7 70	2070	LX			4000	2.070	1
				u	15										10.770	2070		LX		4000 cm3<=Rs.11,000/-	2.0 /0	

				ICL/					Pre	ferenti	ial Dui	hv									
HS Hdg	HS Code	Description	Unit	SLSI	AP	AD	BN	GT	IN			SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	SCL
	8703.70.89	Other, more than three years old	u	L/TB										16.7%	20%	Ex	Ex		3000 cm³ <x≤4000cm³=rs. 10,000/- per cm³ 4000 cm³<=Rs.11,000/- per cm³</x≤4000cm³=rs. 	2.5%	
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc:																			
	8703.70.91	Motor -homes, specially equipped for habitation (wit sleeping, cooking, toilet facilities etc.), not more than three years old		TS										16.7%	20%	15%	10%			2.5%	
	8703.70.98	Other, not more than three years old	u	TS										16.7%	20%	Ex	Ex		3000 cm³ <x≤4000cm³=rs. 10,000/- per cm³ 4000 cm³<=Rs.11,000/-</x≤4000cm³=rs. 	2.5%	
	8703.70.99	Other, more than three years old	u	L/TB										16.7%	20%	Ex	Ex		per cm³ 3000 cm³ <x≤4000cm³=rs. -="" 10,000="" 4000="" cm³="" cm³<="" per="" td=""><td>2.5%</td><td></td></x≤4000cm³=rs.>	2.5%	
	8703.80	- Other vehicles, with only electric motor for propulsio	n																per ens		\Box
		: Electric auto-trishaws :		-		-															$+\!-\!+$
	8703.80.11	Not more than two years old	u	TS										16.7%	20%	Ex	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	u	L/TB										16.7%	20%	Ex	Ex		Rs.15,000 per kW	2.5%	+
		Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels :																			
	8703.80.21	Not more than 3 years old	u	TS										16.7%	20%	Ex	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	u	L/TB										16.7%	20%	Ex	Ex		Rs.20,000 per kW	2.5%	
		Other, powered by on board accumulators charged by external electric source (e.g. National Grid), not more than 3 years old :																			
	8703.80.31	Capacity of motors not exceeding 50kW	u	TS										16.7%	20%	Ex	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										16.7%	20%	Ex	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										16.7%	20%	Ex	Ex		Rs.15,000 per kW for not more than one year old	2.5%	

IS Hda	HS Code	Description	Unit	ICL/					Pref	ferenti	al Dut	у			Con Dut	VAT	PAL	6	Eveine (C.D.D.)	SSCL	ьс
15 Hag	HS Code	Description	Unit	SLSI	AP	AD	BN	GT	IN	PK		SF	SD	SG	Gen Duty	VAI	PAL	Cess	Excise (S.P.D)	SSCL	, C
																			Rs.25,000 per kW for otherr		
	8703.80.34	Capacity of motors exceeding 200kW	u	TS										16.7%	20%	Ex	Ex		otherr Rs.40,000 per kW for not more than one year old Rs.55,000 per kW for other	2.5%	
		Other , driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid) , more than 3 years old :																	outer		
	8703.80.41	Capacity of motors not exceeding 50kW	u	L/TB										16.7%	20%	Ex	Ex		Rs.20,000 per kW	2.5%	
	8703.80.42	Capacity of motors exceeding 50kW but not exceeding 100kW	u	L/TB										16.7%	20%	Ex	Ex		Rs.30,000 per kW	2.5%	
	8703.80.43	Capacity of motors exceeding 100kW but not exceeding 200kW	u	L/TB										16.7%	20%	Ex	Ex		Rs.45,000 per kW	2.5%	
-	8703.80.44	Capacity of motors exceeding 200kW	u	L/TB										16.7%	20%	Ex	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										16.7%	20%	Ex	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										16.7%	20%	Ex	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										16.7%	20%	Ex	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										16.7%	20%	Ex	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:																			
	8703.80.61	Capacity of motors not exceeding 50kW	u	L/TB										16.7%	20%	Ex	Ex		Rs.20,000 per kW	2.5%	
	8703.80.62	Capacity of motors exceeding 50kW but not exceeding 100kW	u	L/TB										16.7%	20%	Ex	Ex		Rs.30,000 per kW	2.5%	
	8703.80.63	Capacity of motors exceeding 100kW but not exceeding 200kW	u	L/TB										16.7%	20%	Ex	Ex		Rs.45,000 per kW	2.5%	
	8703.80.64	Capacity of motors exceeding 200kW	u	L/TB					1					16.7%	20%	Ex	Ex		Rs.60,000 per kW	2.5%	

	_				ICL/					Pre	ferent	tial Du	tv									
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN		SA		SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
	8703.80.71		Not more than three years old	u	TS										16.7%	20%	Ex	Ex		Rs.40,000 per kW for not more than one year old Rs.55,000 per kW for	2.5%	
																				other		$\perp \!\!\! \perp \!\!\! \perp \!\!\! \perp \!\!\! \perp$
	8703.80.72 8703.90		More than three years old	u	L/TB					-					16.7%	20%	Ex	Ex		Rs.60,000 per kW	2.5%	+
	8703.90.10		Other: Not more than three years old	u	TS										16.7%	20%	Ex	Ex		Rs.1,000,000 per unit	2.5%	
	8703.90.11		With wankel rotary engine	tt	TS											15%	Ex	Ex		Rs.1,000,000 per unit	2.5%	
	0702 00 10		Out	u	13											1370	LX	LX		K3.1,000,000 per unit	2.5 /0	
	8703.90.19		Other	ŧ	ŦS											15%	Ex	Ex		Rs.1,000,000 per unit	2.5%	
	8703.90.20		More than three years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.1,500,000 per unit	2.5%	
	8703.90.21		With wankel rotary engine	tt	₹B											15%	Ex	Ex		Rs.1,500,000 per unit	2.5%	
	8703.90.29		Other	u	ŦB											15%	Ex	Ex		Rs.1,500,000 per unit	2.5%	
87.04			Motor vehicles for the transport of goods.																			
	8704.10	-	Dumpers designed for off-highway use Other, with compression-ignition internal combustion-	u	TS					Free	Free		Free	Free	Free	Free	Ex	10%			2.5%	+
		-	piston engine (diesel or semi-diesel) :																			
			Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :																			
	8704.21		g.v.w. not exceeding 5 tonnes																			
	8704.21.11		Special purpose tankers/bowsers and trucks : Tankers / bowsers with stainless steel tanks for	u	TS				Free						Free	Free	Ex	10%			2.5%	
	8704.21.12		transport of milk, not more than five years old Tankers / bowsers with stainless steel tanks for	u	L/TB				Free						Free	Free	15%	10%			2.5%	
	8704.21.13		transport of milk, more than five years old Garbage trucks equipped with waste compacting mechanism, not more than five years old	u											Free	Free	Ex	10%			2.5%	
	8704.21.14		Garbage trucks equipped with waste compacting mechanism, more than five years old	u	L/TB										Free	Free	Ex	10%			2.5%	
			Auto-trishaws :																			
	8704.21.21		Not more than four years old	u	TS L/TB							1			Free	Free	Ex	Ex		Rs.375/- per cm ³	2.5%	
	8704.21.22		More than four years old Chassis fitted with engines and cabs	u	L/TB										Free	Free	Ex	Ex		Rs.375/- per cm ³	2.5%	
	8704.21.31		for vehicles of national subdivision 8704.21.43, not more than four years old	u	TS										16.7%	20%	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	L/TB										16.7%	20%	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										16.7%	20%	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	L/TB										16.7%	20%	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										16.7%	20%	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	L/TB										16.7%	20%	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										16.7%	20%	Ex	Ex		Rs.1,400,000 per unit	2.5%	

110 114-	UC C- 4-		Baranintian.	11	ICL/					Pre	ferent	ial Du	ty			Com Butu	VAT	PAL	6	Fusing (C.D.D)	CCCI	5 C I
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	Cess	Excise (S.P.D)	SSCL	5 C L
	8704.21.38		for vehicles of national subdivision 8704.21.68, more than four years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.2,500,000 per unit	2.5%	
			Vehicles with separate bodies for cabin and for cargo																			
			area, the cabin been designed for 3 persons (adults)																			
			or less, including the driver, with no additional space in the cabin that can be converted for other uses,																			
			and cargo carrying capacity of less than 2000 kg, but																			
			excluding those vehicles with an engine compartment																			
			totally protruding to the front of the vehicle from the																			
			driving cab:																			
	8704.21.41		Cargo carrying capacity of less than 800kg, not more than four years old	u	TS										16.7%	20%	Ex	Ex		Rs.600,000 per unit	2.5%	
	8704.21.42		Cargo carrying capacity of less than 800kg , more	u	L/TB										16.7%	20%	Ex	Ex		Rs.1,000,000 per unit	2,5%	
	8704.21.43		than four years old Cargo carrying capacity of 800kg or more, not more				\vdash			+												+
			than four years old	u	TS										16.7%	20%	Ex	Ex		Rs.600,000 per unit	2.5%	
	8704.21.44		Cargo carrying capacity of 800kg or more, more than four years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.1,000,000 per unit	2.5%	
			Vehicles with separate bodies for cabin and cargo																			
			area, the cabin been designed for 3 persons (adults)																			
			or less, including the driver, with no additional space																			
			in the cabin that can be converted for other uses,																			
			and cargo carrying capacity of 2000 kg or more :																			
	8704.21.51	_	Not more than four years old	u	TS										16.7%	20%	Ex	Ex		Rs.1,000,000 per unit	2.5%	
	8704.21.52		More than four years old	u	L/TB		_			_					16.7%	20%	Ex	Ex		Rs.2,000,000 per unit	2.5%	4
			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:																			
	0704 21 61	\vdash	Vehicles Standard Services and Cours																			
	8704.21.61		Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than	u	TS										16.7%	20%	Ex	Ex		Rs.600,000 per unit	2.5%	
			four years old	u	13										10.7 70	2070	^	L		ris.000,000 per unic	2.5 70	
	8704.21.62		Vehicles fitted with front leaf springs and Cargo																			
			carrying capacity of less than 800kg, more than four	u	L/TB										16.7%	20%	Ex	Ex		Rs.1,000,000 per unit	2.5%	
	8704.21.63		Vehicles fitted with front leaf springs and Cargo																			+
	6704.21.03		carrying capacity of 800kg or more, not more than	u	TS										16.7%	20%	Ex	Ex		Rs.600,000 per unit	2.5%	
			four years old																	Tarata (Far all all all all all all all all all a		
	8704.21.64		Vehicles fitted with front leaf springs and Cargo																			
			carrying capacity of 800kg or more, more than four	u	L/TB										16.7%	20%	Ex	Ex		Rs.1,000,000 per unit	2.5%	
	8704.21.65		Vears old Other Vehicles, Cargo carrying capacity of less than																			+
	0701.21.03		800kg, not more than four years old	u	TS										16.7%	20%	Ex	Ex		Rs.1,500,000 per unit	2.5%	
	8704.21.66		Other Vehicles, Cargo carrying capacity of less than	u	L/TB										16.7%	20%	Ex	Ex		Rs.2,500,000 per unit	2.5%	
	0704 21 67		800kg , more than four years old	u	410										10.7 70	20 /0				113.2,300,000 per driit	2.5 /0	
	8704.21.67		Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u	TS										16.7%	20%	Ex	Ex		Rs.1,500,000 per unit	2.5%	
	8704.21.68		Other Vehicles, Cargo carrying capacity of 800kg or	- 11	L/TB										16.7%	20%	Ex	Ex		Rs.2,500,000 per unit	2.5%	
			more, more than four years old	u	410										10.7 70	20 /0				13.2,300,000 per unit	2.5 /0	

HS Hdg	HS Code		Description	Unit	ICL/					Pre	ferenti	ial Du	ty			Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	5 C
no nug	no code		Descripcion	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	Cess	LXUSE (S.P.D)	SSCL	, ,
			Other calcides with assessment to die of the series and																			_
			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 o	f																		
			the vehicle from the driving cab:																			
	8704.21.71		Not more than four years old	+																		+
	0701.21.71		Not more than rour years ord	u	TS										16.7%	20%	Ex	Ex		Rs.2,000,000 per unit	2.5%	
	8704.21.72		More than four years old		L /TD										1.6.70/	2007	ъ.	E.		D- 2 F00 000it	2 50/	
			·	u	L/TB										16.7%	20%	Ex	Ex		Rs.2,500,000 per unit	2.5%	
			Other:												16.7%							
	8704.21.91		Other vehicles with separate bodies for cabin and																			
			cargo area, not more than four years old	u	TS										16.7%	20%	Ex	Ex		Rs.5,000,000 per unit	2.5%	
																						ш
	8704.21.92		Other vehicles with separate bodies for cabin and	u	L/TB										16.7%	20%	Ex	Ex		Rs.6,000,000 per unit	2.5%	
	0704 21 02		Cargo area, more than four years old	+	<u> </u>															,,		+
	8704.21.93		Other vehicles not more than four years old	u	TS										16.7%	20%	Ex	Ex		Rs.4,500,000 per unit	2.5%	
	9704 31 00		Other vehicles more than four vegre old	+																		+
	8704.21.99		Other vehicles more than four years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.6,000,000 per unit	2.5%	
	0704.22		l' 51 1 1 1 20																			_
	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%			2.5%	
	8704.22.42		More than five years old but less than ten years old	1	TS				Free	Free	Free		Free	Free	Free	Free	Ex	Ex		Rs.1,500,000 per unit	2.5%	
	0704.00.40			+ -	_															1 1		4
	8704.22.43	_	More than ten years old	u	L/TB				Free	Free	Free		Free	Free	Free	Free	Ex	Ex		Rs.3,000,000 per unit	2.5%	
			Garbage trucks equipped with waste compacting																			
			mechanism:																			
	8704.22.51		Not more than five years old	u	L /TD				Free	Free			Free	Free	Free	Free	Ex	10%		D 425 000 "	2.5%	4
	8704.22.52		More than five years old	u	L/TB				Free	Free	Free		Free	Free	Free	Free	Ex	Ex		Rs.125,000 per unit	2.5%	4
	8704.22.61		Not more than five years old	_			_										_					+-
	0701.22.01		Not more than tive years old	u	TS				Free	Free	Free		Free	Free	Free	Free	Ex	Ex		Rs.1,000,000 per unit	2.5%	
	8704.22.62		More than five years old but less than ten years old		TC				F	F	F		Fores	F	F	F	F.,	F.,		D- 2 F00 000it	2.50/	
				u	TS				Free	Free	Free		Free	Free	Free	Free	Ex	Ex		Rs.2,500,000 per unit	2.5%	
	8704.22.63		More than ten years old	u	L/TB				Free	Free	Free		Free	Free	Free	Free	Ex	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%			2.5%	سب
	8704.23.52		More than five years old but less than ten years old	u	TS				Free	Free	Free		Free	Free	Free	Free	Ex	Ex		Rs.1,500,000 per unit	2.5%	
	8704.23.53		Move than ten years old	-													_			· · ·		4
	6/04.23.53		More than ten years old	u	L/TB				Free	Free	Free		Free	Free	Free	Free	Ex	Ex		Rs.3,000,000 per unit	2.5%	
			Garbage trucks equipped with waste compacting																			
			mechanism:																			
	8704.23.61		Not more than five years old	u						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	8704.23.62		More than five years old	u	L/TB					Free	Free		Free	Free	Free	Free	Ex	Ex		Rs.125,000 per unit	2.5%	
	070107		Other:																			
	8704.23.71		Not more than five years old	u	TS					Free	Free		Free	Free	Free	Free	Ex	Ex		Rs.1,000,000 per unit	2.5%	
		H	More than five years old but less than ten years old	+-						F												
	8704.23.72																				2.5%	

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HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT		PK			SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	SCL
														-								$\overline{}$
	8704.23.73		More than ten years old	u	L/TB					Free	Free		Free	Free	Free	Free	Ex	Ex		Rs.4,000,000 per unit	2.5%	
		-	Other, with spark-ignition internal combustion pistonengine:																			
		-	Other, with only spark-ignition internal combustion piston engine:																			
	8704.31		q.v.w. not exceeding 5 tonnes :																			
	0701101		Special purpose tankers/bowsers and trucks :																			
	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%			2.5%	
	8704.31.12		Tankers / bowsers with stainless steel tanks for	u	L/TB				Free						Free	Free	15%	10%			2.5%	
	8704.31.13		transport of milk,more than five years old Garbage trucks equipped with waste compacting mechanism, not more than five years old	u	TS										Free	Free	Ex	10%			2.5%	
	8704.31.14		Garbage trucks equipped with waste compacting mechanism, more than five years old	u	L/TB										Free	Free	Ex	10%			2.5%	
			Auto-trishaws :																			
	8704.31.21	1	With two-stroke petrol engine	- 11	L/TB										Free	Free	Fx	Ex		Rs.500/- per cm ³	2,5%	
	8704.31.22		Other, not more than four years old	11	TS										Free	Free	Fv	Ex		Rs.500/- per cm ³	2.5%	
	8704.31.23		Other, more than four years old	II.	L/TB										Free	Free	Ex	Ex		Rs.500/- per cm ³	2.5%	
	0/01.31.23		Chassis fitted with engines and cabs :	u	1,10					_	_				TICC	TICC	LA			1(3,300) per em	2.5 /0	
	8704.31.31	-	for vehicles of national subdivision 8704.31.43, not more than four years old	u	TS										16.7%	20%	Ex	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	L/TB										16.7%	20%	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										16.7%	20%	Ex	10%		Rs.500,000 per unit	2.5%	
	8704.31.34		for vehicles of national subdivision 8704.31.52, more than four years old	u	L/TB										16.7%	20%	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										16.7%	20%	Ex	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	L/TB										16.7%	20%	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											16.7%	20%	Ex	Ex		Rs.1,400,000 per unit	2.5%	
	8704.31.38		for vehicles of national subdivision 8704.31.68, more than four years old	u	L/TB										16.7%	20%	Ex	Ex		Rs.2,500,000 per unit	2.5%	
			Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:																			
	8704.31.41		Cargo carrying capacity of less than 800kg, not more than four years old	u	TS										16.7%	20%	Ex	Ex		Rs.600,000 per unit	2.5%	
	8704.31.42		Cargo carrying capacity of less than 800kg, more than four years old	u	L/TB										16.7%	20%	Ex	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										16.7%	20%	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	L/TB										16.7%	20%	Ex	Ex		Rs.1,000,000 per unit	2.5%	

8704.31.62 — More than four years old Whicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg: 8704.31.61 — Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old 8704.31.62 — Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old 8704.31.63 — Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old 8704.31.64 — Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old 8704.31.65 — Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old 8704.31.66 — Other Vehicles, Cargo carrying capacity of less than 800kg or more, more than four years old 8704.31.68 — Other Vehicles, Cargo carrying capacity of less than gook g, more than four years old Other Vehicles, Cargo carrying capacity of less than gook g, more than four years old Other Vehicles, Cargo carrying capacity of less than gook g, more than four years old Other Vehicles, Cargo carrying capacity of 800kg or more, nore than four years old Other Vehicles, Cargo carrying capacity of 800kg or more, nore than four years old Other Vehicles, Cargo carrying capacity of 800kg or more, nore than four years old Other Vehicles, Cargo carrying capacity of 800kg or more, nore than four years old Other Vehicles, Cargo carrying capacity of 800kg or more, nore than four years old Other Vehicles, Cargo carrying capacity of 800kg or more, nore than four years old	SG Gen Duty 16.7% 20% 16.7% 20%	Ex Ex	Ex Ex	Cess	Excise (S.P.D)	SSCL	s c
area, cabin been designed for three persons (adults) or less, including the other with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more: 8704.31.52					D. 600 000		
area, cabin been designed for three persons fadults) or less, including the driver with no additional space in the rabin that can be converted for other uses and cargo carnying capacity of 2000 kg or more: 3704.31.51 — Not more than four years old					D- 000 000		
in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more: 8704.31.52 — More than four years old					D= 000 000		
in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more: 8704.31.51					D= 600 000		I = I
cargo carrying capacity of 2000 kg or more: 8704.31.51 — Not more than four years old					D- 000 000		
8704.31.51 — Not more than four years old					D- C00 000		/ /
8704.31.52 — More than four years old u L/TB Whices fitted with front leaf springs and Cargo arrying capacity of less than 800kg , more, but more, more than four years old 8704.31.63 — Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old 8704.31.63 — Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old 8704.31.63 — Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old 8704.31.63 — Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old 8704.31.64 — Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old 8704.31.65 — Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old 8704.31.66 — Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old 8704.31.67 — Other Vehicles, Cargo carrying capacity of less than 800kg, more than four years old 8704.31.69 — Other Vehicles, Cargo carrying capacity of less than 800kg, more than four years old 8704.31.69 — Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old 8704.31.69 — Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old 8704.31.69 — Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old 8704.31.69 — Other Vehicles, Cargo carrying capacity of 800kg or more, not entan four years old 8704.31.60 — Other Vehicles, Cargo carrying capacity of 800kg or more, not entan four years old 8704.31.60 — Other Vehicles, Cargo carrying capacity of 800kg or more, not entan four years old 8704.31.60 — Other Vehicles, Cargo carrying capacity of 800kg or more, not entan four years old 8704.31.60 — Other Vehicles, Cargo carrying capacity of 800kg or more, not entan four years old 8704.31.60 — Other Vehicles, Cargo carr					D- C00 000		
8704.31.52						2.5%	
	16.7% 20%	Ex	Ev		Rs.600,000 per unit	2.5%	
	2070	LX			Rs.2,000,000 per unit	2.5%	
area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg: 8704.31.61 — Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, nor more than four vears old 8704.31.62 — Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four vears old 8704.31.63 — Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four vears old 8704.31.64 — Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four understand the very leaf of the vehicles of the vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four understand the very leaf of the vehicles of the vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four understand the vehicles of the vehicles of the vehicles than solok, more than four vears old understand the vehicles of the			^		10.2,000,000 per unic	2.5 / 0	4
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8704.31.64 Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four vears old 8704.31.65 Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old 8704.31.66 Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old 8704.31.67 Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old 8704.31.68 Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old 8704.31.68 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					, ,		
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8704.31.65 Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old 8704.31.66 Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old 8704.31.67 Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old 8704.31.68 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 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	16.7% 20%	Ex	Ex		Rs.1,000,000 per unit	2.5%	
800kg, not more than four years old 8704.31.66 Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old 8704.31.67 Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old 8704.31.68 Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old 9704.31.68 Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old 9704.31.68 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							Щ.
8704.31.66 Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old 8704.31.67 Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old 8704.31.68 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	16.7% 20%	Ex	Ex		Rs.1,500,000 per unit	2.5%	
800kg , more than four years old 8704.31.67 Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old 8704.31.68 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		_					4-
8704.31.67 Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old 8704.31.68 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	16.7% 20%	Ex	Ex		Rs.2,500,000 per unit	2.5%	
more, not more than four years old 8704.31.68 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			_				
8704,31.68 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	16.7% 20%	Ex	Ex		Rs.1,500,000 per unit	2.5%	
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	16.7% 20%	Ex	Ex		Rs.2,500,000 per unit	2.5%	
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	10.7 70 20 70	LA	LX		Ks.2,300,000 per unit	2.3 /0	بسلة
(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							/ /
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							/ /
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							
kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of							/ /
engine compartment totally protruding to the front of							
Tuje vejide itolij die ditvijig cab .							
							4
	16.7% 20% 16.7% 20%	Ex	Ex		Rs.1,750/- per cm ³	2.5%	4
		Ex	Ex		Rs.1,750/- per cm ³	2.5%	+
9704 21 01 Vehicles with congrete hadies for cabin and cargo	16.7%						
area, not more than four years old	16.7% 20%	Ex	Ex		Rs.5,000,000 per unit	2.5%	
8704 31 92 Vehicles with separate hodies for cabin and cargo	46.70/				D 6 000 000	2.504	
area, more than four years old	16.7% 20%	Ex	Ex		Rs.6,000,000 per unit	2.5%	
8704.31.93 Other not more than four years old u TS	16.7% 20%	Ex	Ex		Rs.1,750/- per cm ³	2.5%	
0.0.0.0000	16.7% 20%	Ex	Ex		Rs.1,750/- per cm ³	2.5%	
8704.32 q.v.w. exceeding 5 tonnes :							
Tankers and bowsers with stainless steel tanks for							
transport of milk and refrigerated trucks :			10%			2.5%	
8704 32 42 More than five years old but not more than ten	Free Free	15%	1070				
vears old	Free Free Free Free	15% Ex	Ex		Rs.1,500,000 per unit	2.5%	

	l			l	ICL/					Pre	ferent	ial Du	tv			1	l	l	_			L
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN		SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	5 C L
	0704 00 40		M. H. L.																			
	8704.32.43		More than ten years old	u	L/TB				Free	Free	Free		Free	Free	Free	Free	Ex	Ex		Rs.3,000,000 per unit	2.5%	
			Garbage trucks equipped with waste compacting																			
			mechanism:																			Ш
	8704.32.51		Not more than five years old	u	TS					Free	Free		Free	Free	Free	Free	15%	10%		D 425 000 3	2.5%	4
	8704.32.52		More than five years old	u	L/TB		-			Free	Free		Free	Free	Free	Free	Ex	Ex		Rs.125,000 per unit	2.5%	+-
	8704.32.61		Not more than five years old							_	_		404	4 504	_	_	_	_		D 4 000 000 H	D. E0/	
				u	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.1,000,000 per unit	2.5%	
	8704.32.62		More than five years old but not more than ten years		TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.2,500,000 per unit	2.5%	/
	8704.32.63		More than ten years old												1111							4
	6704.32.03		Infore than ten years old	u	L/TB					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.4,000,000 per unit	2.5%	
		-	Other, with both compression-ignition internal																			
			combustion piston engine (diesel or semi-diesel) and																			
	8704.41	1	electric motor as motors for propulsion : g.v.w. not exceeding 5 tonnes																			
	6704.41		Special purpose tankers/bowsers and trucks :																			
	8704.41.11		Tankers / bowsers with stainless steel tanks for	u	TS				Free						Free	Free	Ex	10.0%			2.5%	
			transport of milk, not more than five years old	u	13				1166						Tiee	Tiee	LA	10.0 /0			2.3 70	4
	8704.41.12		Tankers / bowsers with stainless steel tanks for	u	L/TB				Free						Free	Free	15%	10.0%			2.5%	/
	8704.41.13		transport of milk, more than five years old Garbage trucks equipped with waste compacting	_												 						
	0,011.1112		mechanism, not more than five years old	u	TS										Free	Free	Ex	10.0%			2.5%	
			·																			
	8704.41.14		Garbage trucks equipped with waste compacting		L (TD										_	_	_	40.00/			2.50/	/
			mechanism, more than five years old	u	L/TB										Free	Free	Ex	10.0%			2.5%	
			Auto-trishaws:																			
	8704.41.21		Not more than four years old	u	TS										Free	Free	Ex	10.0%		Rs.350/- per cm ³	2.5%	
	8704.41.22		More than four years old	u	L/TB										Free	Free	Ex	10.0%		Rs.350/- per cm ⁴	2.5%	
			Chassis fitted with engines and cabs																		2.5%	4
	8704.41.31		for vehicles of national subdivision 8704.41.43, not more than four years old	u	TS										16.7%	20%	Ex	10%		Rs.450000/- per unit	2.5%	
	8704.41.32		for vehicles of national subdivision 8704.41.44, more	_			_									 						
	0701.11.32		than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.900000/- per unit	2.5%	/
	8704.41.33		for vehicles of national subdivision 8704.41.51, not	u	TS										16.7%	20%	Ex	10%		Rs.450000/- per unit	2.5%	
		-	more than four years old	u	13		-								10.7 70	2070	LA	1070		103. 1300000/ pcr unit	2.5 //	4—
	8704.41.34		for vehicles of national subdivision 8704.41.52, more than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.900000/- per unit	2.5%	
	8704.41.35		for vehicles of national subdivision 8704.41.63, not														_					
			more than four years old	u	TS										16.7%	20%	Ex	10%		Rs.450000/- per unit	2.5%	
	8704.41.36		for vehicles of national subdivision 8704.41.64, more	u	L/TB										16.7%	20%	Ex	10%		Rs.900000/- per unit	2.5%	
	0704 41 27	-	than four years old		4.5		-								1017 70	2070	2,0	1070		Table Code of per unit	2.5 70	
	8704.41.37		for vehicles of national subdivision 8704.41.67, not more than four years old	u	TS										16.7%	20%	Ex	10%		Rs.1300000/- per unit	2.5%	
	8704.41.38		for vehicles of national subdivision 8704.41.68, more		L (TD										16.70/	200/	-	4.007		D 2200000/	2.50/	
			than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.2300000/- per unit	2.5%	
			Vehicles with separate bodies for cabin and for cargo																			
			area, the cabin been designed for 3 persons (adults)																			/
			or less, including the driver, with no additional space in the cabin that can be converted for other uses,																			
			and cargo carrying capacity of less than 2000 kg, but																			
			excluding those vehicles with an engine compartment																			
			totally protruding to the front of the vehicle from the																			
			driving cab:																			
	8704.41.41		Cargo carrying capacity of less than 800kg, not more		TC										16.70/	200/	-	100/		D- FF0000/ '	2.50/	
			than four years old	u	TS										16.7%	20%	Ex	10%		Rs.550000/- per unit	2.5%	

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HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN		SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
	8704.41.42		Cargo carrying capacity of less than 800kg, more																			
	0704.41.42		than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.900000/- per unit	2.5%	
	8704.41.43		Cargo carrying capacity of 800kg or more, not more than four years old	u	TS										16.7%	20%	Ex	10%		Rs.550000/- per unit	2.5%	
	8704.41.44		Cargo carrying capacity of 800kg or more, more than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.900000/- per unit	2.5%	
			Vehicles with separate bodies for cabin and cargo																			
			area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space																			
			in the cabin that can be converted for other uses,																			
			and cargo carrying capacity of 2000 kg or more :																			
	8704.41.51		Not more than four years old	u	TS										16.7%	20%	Ex	10%		Rs.900000/- per unit	2.5%	
	8704.41.52		More than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.1800000/- per unit	2.5%	
			Vehicles with separate bodies for cabin and for cargo																			
			area, the cabin been designed for 3 persons (adults)																			
			or less, including the driver, with no additional space in the cabin that can be converted for other uses,																			
			and cargo carrying capacity of less than 2000 kg :																			
	8704.41.61		Vehicles fitted with front leaf springs and Cargo																			
			carrying capacity of less than 800kg, not more than	u	TS										16.7%	20%	Ex	10%		Rs.550000/- per unit	2.5%	
	8704.41.62		four vears old																			
			carrying capacity of less than 800kg, more than four	u	L/TB										16.7%	20%	Ex	10%		Rs.900000/- per unit	2.5%	
	8704.41.63		Vehicles fitted with front leaf springs and Cargo																			
	0,0111100		carrying capacity of 800kg or more, not more than	u	TS										16.7%	20%	Ex	10%		Rs.550000/- per unit	2.5%	
	8704.41.64	-	four years old Vehicles fitted with front leaf springs and Cargo																			
	0704.41.04		carrying capacity of 800kg or more, more than four	u	L/TB										16.7%	20%	Ex	10%		Rs.900000/- per unit	2.5%	
	8704.41.65		years old																			
	0/04.41.05		Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u	TS										16.7%	20%	Ex	10%		Rs.1400000/- per unit	2.5%	
	8704.41.66		Other Vehicles, Cargo carrying capacity of less than 800kg, more than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.2300000/- per unit	2.5%	
	8704.41.67		Other Vehicles, Cargo carrying capacity of 800kg or	u	TS										16.7%	20%	Ex	10%		Rs.1400000/- per unit	2.5%	
	8704.41.68	_	more, not more than four years old Other Vehicles, Cargo carrying capacity of 800kg or								-				10.7 70	20 70	LA	10 /0		RS.1400000/- per unit	2.5 /0	+
	6704.41.06		more, more than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.2300000/- per unit	2.5%	
			Other vehicles with separate bodies for cabin and																			
			cargo area, cabin been designed for six persons (adults) or less including the driver, with no																			
			additional space in the cabin that can be converted																			
			for other use, and a cargo carrying capacity of 800																			
			kg or more, but excluding those vehicles with an																			
			engine compartment totally protruding to the front of the vehicle from the driving cab:																			
	8704.41.71		Not more than four years old																			
	0701.11.71		Not more than roal years old	u	TS										16.7%	20%	Ex	10%		Rs.1800000/- per unit	2.5%	
	8704.41.72		More than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.2300000/- per unit	2.5%	
			Other:												16.7%			10%			2.5%	
	8704.41.91		Other vehicles with separate bodies for cabin and	u	TS										16.7%	20%	Ex	10%		Rs.4500000/- per unit	2.5%	
	8704.41.92		Cargo area, not more than four years old Other vehicles with separate bodies for cabin and																			
			cargo area, more than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.5000000/- per unit	2.5%	

					ICL/					Pre	ferent	ial Du	tv						_			
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
	8704.41.93		Other vehicles not more than four years old	u	TS										16.7%	20%	Ex	10%		Rs.4000000/- per unit	2.5%	
	8704.41.99		Other vehicles more than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.5500000/- per unit	2.5%	
	8704.42		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:																			
	8704.42.41		Not more than five years old	u	TS				Free	Free	Free		Free	Free	Free	Free	Ex	10.0%		Rs.1400000/- per unit	2.5%	
	8704.42.42		More than five years old but less than ten years old	u	TS				Free	Free	Free		Free	Free	Free	Free	Ex	10.0%		Rs.1400000/- per unit	2.5%	
	8704.42.43		More than ten years old	u	L/TB				Free	Free	Free		Free	Free	Free	Free	Ex	10.0%		Rs.2700000/- per unit	2.5%	
			Garbage trucks equipped with waste compacting mechanism:																			
	8704.42.51		Not more than five years old	u	TS				Free	Free	Free		Free	Free	Free	Free	15%	10.0%			2.5%	4
	8704.42.52		More than five years old	u	L/TB				Free	Free	Free		Free	Free	Free	Free	Ex	10.0%		Rs.1200000/- per unit	2.5%	
	8704.42.61		Other: Not more than five years old	u	TS				Free	Free	Free		Free	Free	Free	Free	Ex	10%		Rs.900000/- per unit	2.5% 2.5%	
	8704.42.62		More than five years old but less than ten years old	u	TS				Free	Free	Free		Free	Free	Free	Free	Ex	10%		Rs.2300000/- per unit	2.5%	
	8704.42.63		More than ten years old	u	L/TB				Free	Free	Free		Free	Free	Free	Free	Ex	10%		Rs.3700000/- per unit	2.5%	
	8704.43		g.v.w. exceeding 20 tonnes																			
			Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:																			
	8704.43.51		Not more than five years old	u	TS				Free	Free	Free		Free	Free	Free	Free	15%	10.0%				
	8704.43.52		More than five years old but less than ten years old	u	TS				Free	Free	Free		Free	Free	Free	Free	Ex	10.0%		Rs.3700000/- per unit	2.5%	
	8704.43.53		More than ten years old	u	L/TB				Free	Free	Free		Free	Free	Free	Free	Ex	10.0%		Rs.2700000/- per unit	2.5%	
			Garbage trucks equipped with waste compacting mechanism:																			
	8704.43.61		Not more than five years old	u	TS					Free	Free		Free	Free	Free	Free	15%	10.0%				4
	8704.43.62		More than five years old	u	L/TB					Free	Free		Free	Free	Free	Free	Ex	10.0%		Rs.1200000/- per unit	2.5%	
	8704.43.71		Not more than five years old																			
	8704.43.72		More than five years old but less than ten years old	u	TS					Free	Free		Free	Free	Free	Free	Ex	10%		Rs.900000/- per unit	2.5%	
	8704.43.73		More than ten years old	u	TS					Free			Free	Free	Free	Free	Ex	10%		Rs.2300000/- per unit	2.5%	
	0701.13.73		Tible didirectly curs old	u	L/TB					Free	Free		Free	Free	Free	Free	Ex	10%		Rs.3700000/- per unit	2.5%	
			Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :																			
	8704.51	-	g.v.w. not exceeding 5 tonnes:																			
	0704 51 11		Special purpose tankers/bowsers and trucks :																			
	8704.51.11		Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	u	TS				Free						Free	Free	Ex	10.0%			2.5%	
	8704.51.12		Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old	u	L/TB				Free						Free	Free	Ex	10.0%			2.5%	

HS Hdg	HS Code	Description	Unit	ICL/					Pre	ferent	ial Du	ty			Con Duty	VAT	PAL	Cess	Eveige (C.D.D.)	SSCL	БСІ
пэпад	ns code	Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	Cess	Excise (S.P.D)	SSCL	, C .
	8704.51.13	 Garbage trucks equipped with waste compacting mechanism, not more than five years old	u	TS										Free	Free	Ex	10.0%			2.5%	
	8704.51.14	 Garbage trucks equipped with waste compacting mechanism, more than five years old	u	L/TB										Free	Free	Ex	10.0%			2.5%	
		 Auto-trishaws:																			
	8704.51.21	 With two-stroke petrol engine	u	TS										Free	Free	Ex	10.0%		Rs.400/-per cm ³	2.5%	
	8704.51.22	 Other, not more than four years old	u	TS										Free	Free	Ex	10.0%		Rs.400/-per cm ⁴	2.5%	
	8704.51.23	Other, more than four years old	u	L/TB										Free	Free	Ex	10.0%		Rs.400/-per cm ⁵	2.5%	سلا
	8704.51.31	Chassis fitted with engines and cabs : for vehicles of national subdivision 8704.51.43, not	u	TS										16.7%	20%	Ex	10%		Rs.450000/-per unit	2.5% 2.5%	
	8704.51.32	 more than four years old for vehicles of national subdivision 8704.51.44, more than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.900000/-per unit	2.5%	
	8704.51.33	 for vehicles of national subdivision 8704.51.51, not more than four years old	u	TS										16.7%	20%	Ex	10%		Rs.450000/-per unit	2.5%	
	8704.51.34	 for vehicles of national subdivision 8704.51.52, more than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.900000/-per unit	2.5%	
	8704.51.35	 for vehicles of national subdivision 8704.51.63, not more than four years old	u	TS										16.7%	20%	Ex	10%		Rs.450000/-per unit	2.5%	
	8704.51.36	 for vehicles of national subdivision 8704.51.64, more than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.900000/-per unit	2.5%	
	8704.51.37	 for vehicles of national subdivision 8704.51.67, not more than four years old	u	TS										16.7%	20%	Ex	10%		Rs.130000/-per unit	2.5%	
	8704.51.38	for vehicles of national subdivision 8704.51.68, more than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.2300000/-per unit	2.5%	
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses,																			
		and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the																			
		driving cab:																			
	8704.51.41	Cargo carrying capacity of less than 800kg, not more than four years old	u	TS										16.7%	20%	Ex	10%		Rs.550000/-per unit	2.5%	
	8704.51.42	Cargo carrying capacity of less than 800kg, more than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.900000/-per unit	2.5%	
	8704.51.43	Cargo carrying capacity of 800kg or more, not more than four years old	u	TS										16.7%	20%	Ex	10%		Rs.550000/-per unit	2.5%	
	8704.51.44	Cargo carrying capacity of 800kg or more, more than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.900000/-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:																			
	8704.51.51	Not more than four years old	u	TS										16.7%	20%	Ex	10%		Rs.550000/-per unit	2.5%	
	8704.51.52	 More than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.1800000/-per unit	2.5%	

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HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN		SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C I
			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:																			
																						سلا
	8704.51.61		Vehicles fitted with front leaf springs and Cargo																			
			carrying capacity of less than 800kg, not more than four years old	u	TS										16.7%	20%	Ex	10%		Rs.550000/-per unit	2.5%	
			iour yeuro oid																			
	8704.51.62		Vehicles fitted with front leaf springs and Cargo		L (TD										46.70/	200/	_	4.007		D 000000/ "	2 50/	
			carrying capacity of less than 800kg , more than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.900000/-per unit	2.5%	
	8704.51.63		Vehicles fitted with front leaf springs and Cargo																			
			carrying capacity of 800kg or more, not more than	u	TS										16.7%	20%	Ex	10%		Rs.550000/-per unit	2.5%	
	8704.51.64	\vdash	four years old				+			-	-											4—
	6704.51.04		Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four	u	L/TB										16.7%	20%	Ex	10%		Rs.900000/-per unit	2.5%	
			vears old		7																	
	8704.51.65		Other Vehicles, Cargo carrying capacity of less than	u	TS										16.7%	20%	Ex	10%		Rs.1300000/-per unit	2.5%	
	8704.51.66		800kg, not more than four years old Other Vehicles, Cargo carrying capacity of less than				+															+-
	0704.31.00		800kg , more than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.2300000/-per unit	2.5%	
	8704.51.67		Other Vehicles, Cargo carrying capacity of 800kg or	u	TS										16.7%	20%	Ex	10%		Rs.1300000/-per unit	2.5%	
	0704 54 60		more, not more than four years old	u	15										10.7 70	2070	LX	1070		13.1300000) per unic	2.5 70	4—
	8704.51.68		Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.2300000/-per unit	2.5%	
			Other vehicles with separate bodies for cabin and																			
			cargo area, cabin been designed for six persons																			
			(adults) or less including the driver, with no																			
			additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800																			/
			kg or more, but excluding those vehicles with an																			/
			engine compartment totally protruding to the front of																			/
			the vehicle from the driving cab:																			
	8704.51.71		Not more than four years old	u	TS										16.7%	20%	Ex	10%		Rs.1700/per cm ³	2.5%	
	8704.51.72		More than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.1700/per cm ⁴	2.5%	
			Other:												16.7%							
	8704.51.91		Vehicles with separate bodies for cabin and cargo area, not more than four years old	u	TS										16.7%	20%	Ex	10%		Rs.4500000/-per unit	2.5%	
	8704.51.92		Vehicles with separate bodies for cabin and cargo												46.70	2001		4000		D 50000001	2 = 2:	
			area, more than four years old	u	L/TB										16.7%	20%	Ex	10%		Rs.5000000/-per unit	2.5%	
	8704.51.93		Other not more than four years old	u	TS										16.7%	20%	Ex	10%		Rs.1700/per cm ⁴	2.5%	4
	8704.51.99 8704.52		Other more than four years old g.v.w. exceeding 5 tonnes:	u	L/TB										16.7%	20%	Ex	10%		Rs.1700/per cm ⁴	2.5%	4
	0704.32		Tankers and bowsers with stainless steel tanks for																			
			transport of milk and refrigerated trucks:																			
	8704.52.41		Not more than five years old	u	TS		\blacksquare		Free	Free	Free		Free	Free	Free	Free	15%	10.0%				
	8704.52.42		More than five years old but not more than ten years old	u	TS				Free	Free	Free		Free	Free	Free	Free	Ex	10.0%		Rs.1300000/-per unit	2.5%	
	8704.52.43		More than ten years old		L/TD				Fron	Гиот	Гиот		Fron	Fron	Гиос	Гиол	Ev	10.004		Do 2700000/ no	2.50/	
				u	L/TB				Free	rree	Free		Free	Free	Free	Free	Ex	10.0%		Rs.2700000/-per unit	2.5%	
			Garbage trucks equipped with waste compacting																			
	8704.52.51		Mechanism: Not more than five years old	11	TS					Free	Free		Free	Free	Free	Free	Ex	10.0%			2.5%	
	8704.52.52		More than five years old		L/TB					Free					Free		Ex	10.0%		Pc 12000004 por unit	2.5%	
				u	1/18					Hee	Hee		Free	Free	riee	Free	ĽΧ	10.0%		Rs.1200000/-per unit	2.5%	

HS Hda	HS Code		Description	Unit	ICL/						ferenti					Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	5 С
no nug	no code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	Cess	Excise (5.P.D)	SSCL	٦
	8704 52 61		Not more than five years old		TS		-			Free	Free		Free	Free	Free	Free	Ev	10%		Rs.900000/-per unit	2.5%	4
	8704.52.62		More than five years old but not more than ten years	u U	TS					Free			Free	Free	Free	Free	Ex	10%		Rs.2300000/-per unit	2.5%	
	8704.52.63		More than ten years old	u	L/TB					Free	Free		Free	Free	Free	Free	Ex	10%		Rs.3800000/-per unit	2.5%	
	8704.60	_	Other with only electric motor for propulsion :	u	L/ID					пее	пее		riee	riee	riee	riee	LX	1070		RS.3800000/-per unit	2.5%	4
	8704.60.10		Electric auto-trishaws not more than five years old	u	TS										16.7%	20%	Ex	Ex		Rs.7,500/= per kW	2.5%	
	8704.60.20		Electric auto-trishaws more than five years old Other electric, not more than five years old	u	L/TB										16.7% 16.7%	20%	Ex	Ex		Rs.7,500/= per kW	2.5%	+
	8704.60.31		Capacity of motors not exceeding 50kW	u	TS										16.7%	20%	Ex	Ex		Rs.7,500/= per kW	2,5%	
	8704.60.32		Capacity of motors exceeding 50kW, but not exceeding 100kW	u	TS										16.7%	20%	Ex	Ex		Rs.10,000/= per kW	2.5%	
	8704.60.33		Capacity of motors exceeding 100kW, but not	u	TS										16.7%	20%	Ex	Ex		Rs.25,000/= per kW	2.5%	
	8704.60.34		exceeding 200kW Capacity of motors exceeding 200kW	u	TS										16.7%	20%	Ex	Ex		Rs.40,000/= per kW	2.5%	
			Other electric, more than five years old	u	15										10.770	20 70	LX	LA		13. 10,000/ - pcr kw	2.5 70	+
	8704.60.41		Capacity of motors not exceeding 50kW	u	L/TB										16.7%	20%	Ex	Ex		Rs.20,000/= per kW	2.5%	
	8704.60.42		Capacity of motors exceeding 50kW, but not exceeding 100kW	u	L/TB										16.7%	20%	Ex	Ex		Rs.30,000/= per kW	2.5%	
	8704.60.43		Capacity of motors exceeding 100kW, but not exceeding 200kW	u	L/TB										16.7%	20%	Ex	Ex		Rs.45,000/= per kW	2.5%	
	8704.60.44		Capacity of motors exceeding 200kW	u	L/TB										16.7%	20%	Ex	Ex		Rs.60,000/= per kW	2.5%	
	8704.90	-	Other:																			
	8704.90.10		Electric auto-trishaws not more than five years old	u	ŦS											15%	Ex	Ex		Rs.7,500/= per kW		
	8704.90.20		Electric auto-trishaws more than five years old	tt	TB											15%	Ex	Ex		Rs.7,500/= per kW		
			Other electric, not more than five years old																			4
	8704.90.31		Capacity of motors not exceeding 50kW	tt	ŦS											15%	Ex	Ex		Rs.7,500/= per kW		—
	8704.90.32		Capacity of motors exceeding 50kW, but not exceeding 100kW	tt	ŦS											15%	Ex	Ex		Rs.10,000/= per kW		
	8704.90.33		Capacity of motors exceeding 100kW, but not exceeding 200kW	tt	ŦS											15%	Ex	Ex		Rs.15,000/= per kW		
	8704.90.34		Capacity of motors exceeding 200kW	tt	ŦS											15%	Ex	Ex		Rs.40,000/= per kW		
			Other electric, more than five years old																			
	8704.90.41		Capacity of motors not exceeding 50kW	tt	TB											15%	Ex	Ex		Rs.20,000/= per kW		
	8704.90.42		Capacity of motors exceeding 50kW, but not-	tt	ŦB											15%	Ex	Ex		Rs.30,000/= per kW		
	8704.90.43	-	Capacity of motors exceeding 100kW, but not exceeding 200kW	tt	ŦB											15%	Ex	Ex		Rs.45,000/= per kW		
	8704.90.44		Capacity of motors exceeding 200kW	u	ŦB											15%	Ex	Ex		Rs.60,000/= per kW		
	8704.90.50		Other, not more than five years old	u	ŦS											15%	Ex	Ex		Rs.1,000,000 per unit		
	8704.90.60		Other, more than five years old	tt	ŦB											15%	Ex	Ex		Rs.1,500,000 per unit		
	8704.90.10		Not more than five years old												16.70/						2.504	
	8704.90.90		Other	u	TS										16.7%	20%	Ex	Ex		Rs.1,000,000 per unit	2.5%	
	6704.90.90		Other	u	L/TB										16.7%	20%	Ex	Ex		Rs.1,500,000 per unit	2.5%	

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IS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT		PK		SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	5 C
7.05			Special purpose motor vehicles, other than																			
			those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).																			
			radiological units).																			4
	8705.10	L	Crane lorries :																 			+
	8705.10.10		Not more than ten years old	u	TS					Free	Free		Free		Free	Free	Ex	10%	1		2.5%	十
	8705.10.20		More than ten years old	u	L/TB					Free			Free		Free	Free	Ex	10%			2.5%	
	8705.20	-	Mobile drilling derricks :																		2.5%	
	8705.20.10		Not more than seven years old	u	TS					Free	Free		Free		Free	Free	Ex	10%			2.5%	4
	8705.20.20 8705.30		More than seven years old Fire fighting vehicles:	u	L/TB					Free	Free		Free		Free	Free	Ex	10%			2.5% 2.5%	+
	8705.30.10	-	Not more than seven years old	u	TS					Free	Free		Free	Free	Free	Free	Ex	10%			2.5%	+
	8705.30.20		More than seven years old	u	L/TB					Free	Free		Free	Free	Free	Free	15%	10%			2.5%	+
	8705.40	-	Concrete-mixer lorries :																		2.5%	
	8705.40.10		Not more than ten years old	u	TS					Free	Free		Free		Free	Free	Ex	10%			2.5%	
	8705.40.20		More than ten years old	u	L/TB					Free	Free		Free		Free	Free	Ex	10%			2.5%	4
	8705.90	-	Other:																+			+
			Gully bowzers equipped with suction pumps for extracting sewage water /wastes :																			
	8705.90.21 8705.90.22		Not more than seven years old	u	TS L/TB					Free	Free		Free	Free	Free	Free	Ex	10% 10%	1		2.5%	+
	8705.90.22		More than seven years old Concrete pump trucks:	u	L/1B					Free	Free		Free	Free	Free	Free	Con	10%	+		2.5% 2.5%	+
	8705.90.31		Not more than ten years old	u	TS					Free	Free		Free	Free	Free	Free	15%	10%			2.5%	+
	8705.90.32		More than ten years old	u	L/TB					Free	Free		Free	Free	Free	Free	15%	10%			2.5%	T
			Mobile Workshops :																		2.5%	
	8705.90.41		Modified vehicles of heading 87.02, not more than three years old	u	TS				Free	Free	Free		Free	Free	Free	Free	Ex	10%	R	s.4,500,000 per unit	2.5%	
	8705.90.42		Modified vehicles of heading 87.02, more than three years old	u	L/TB				Free	Free	Free		Free	Free	Free	Free	Ex	10%	R	s.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	Ex	10%		Rs.11,000 per cm3	2.5%	
	8705.90.44		Modified vehicles of heading 87.03, more than three years old	u	L/TB				Free	Free	Free		Free	Free	Free	Free	Ex	10%		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	Ex	10%	R	s.4,500,000 per unit	2.5%	
	8705.90.46		Modified vehicles of heading 87.04, more than three years old	u	L/TB				Free	Free	Free		Free	Free	Free	Free	Ex	10%	R	s.6,000,000 per unit	2.5%	
	8705.90.47		Other, not more than seven years old	u	TS				Free	Free	Free		Free	Free	Free	Free	Ex	10%	R	s.1,000,000 per unit	2.5%	
	8705.90.48		Other, more than seven years old	u	L/TB				Free	Free	Free		Free	Free	Free	Free	Ex	10%	R	s.2,500,000 per unit	2.5%	
			Other, Modified vehicles of heading 87.02, 87.03 and 87.04																			
	8705.90.51		Modified vehicles of heading 87.02, not more than three years old	u	TS				Free	Free	Free		Free	Free	Free	Free	Ex	10%	R	s.4,500,000 per unit	2.5%	
	8705.90.52		Modified vehicles of heading 87.02, more than three years old	u	L/TB				Free	Free	Free		Free	Free	Free	Free	Ex	10%	R	s.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	Ex	10%		Rs.11,000 per cm3	2.5%	
	8705.90.54		Modified vehicles of heading 87.03, more than three years old	u	L/TB				Free	Free	Free		Free	Free	Free	Free	Ex	10%		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	Ex	10%	R	s.4,500,000 per unit	2.5%	
	8705.90.56		Modified vehicles of heading 87.04, more than three years old	u	L/TB				Free	Free	Free		Free	Free	Free	Free	Ex	10%	R	s.6,000,000 per unit	2.5%	

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HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK		SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
	0705 00 01	-																				
	8705.90.91		g.v.w. not exceeding 4 tonnes, not more than seven years old (except Aerial Platform Trucks)	u	TS					Free	Free		Free	Free	Free	Free	Ex	Ex		Rs.1,500,000 per unit	2.5%	
			years old (except Aeriai Flactoriii Fracto)	ű																riorzysosysos per unite	2.070	
	8705.90.92		g.v.w. not exceeding 4 tonnes, more than seven	u	L/TB					Free	Free		Free	Free	Free	Free	Ex	Ex		Rs.2,500,000 per unit	2.5%	
	8705.90.93		years old g.v.w. exceeding 4 tonnes, not more than seven																			
	07 00130130		years old (except Aerial Platform Trucks)	u	TS					Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
							ļ															
	8705.90.94		g.v.w. exceeding 4 tonnes, more than seven years old	u	L/TS					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
			old																			
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	u		Free									Free	Free	15%	Ex		Rs.1,000,000 per unit	2.5%	
			more passengers including the driver	u		1100									1100	1100	1570	LX		10.1,000,000 per unic	2.570	
	8706.00.20		New chassis fitted with engines for other motor															_				
			vehicles of heading 87.02	u		10.0%									16.7%	20%	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%	
			0701.32 With a g.v.w. of 3,000 kg of more																			
	8706.00.40		Other new chassis fitted with engines for other motor	u											16.7%	20%	15%	Ex		Rs.2,000,000 per unit	2.5%	
	8706.00.50		vehicles Used chassis fitted with engines												16.7% or	20% or				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	0700.00.50		oscu chassis neccu with engines	u	L/TB										Rs.333,333.50	Rs.400,000	15%	Ex		Rs.2,000,000 per unit	2.5%	
															per Unit	per Unit						
87.07			Bodies (including cabs), for the motor vehicles																			
87.07			of headings 87.01 to 87.05.																			
	8707.10 8707.10.10	-	For the vehicles of heading 87.03: Used vehicle bodies fully equipped with fittings and																			
	6707.10.10		accessories	u	L/TB										16.7%	20%	15%	Ex		Rs.1,000,000 per unit	2.5%	
	8707.10.20		Other vehicle bodies fully equipped with fittings and	u	L/TB										16.7%	20%	15%	Ex		Rs.800,000 per unit	2.5%	
	8707.10.30		accessories	u	410										10.770	2070	13 /0	LA		103.000,000 per unit	2.570	
	8/0/.10.30		Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	L/TB										16.7%	20%	15%	Ex		Rs.900,000 per unit	2.5%	
	8707.10.40		Other vehicle bodies fully equipped with fittings and	u	L/TB										16.7%	20%	15%	Ex		Rs.700,000 per unit	2.5%	
	0707 40 50		accessories excluding seats and upholstery	u	ЦП		-								10.7 70	2070	1570	LX		RS.700,000 per unit	2.370	
	8707.10.50		Rough coated ,bare body frame with /without doors, bonnet and boot lid	u	L/TB										16.7%	20%	15%	Ex		Rs.300,000 per unit	2.5%	
	8707.10.60		Used bare body frame with /without doors, bonnet	u	L/TB										16.7%	20%	15%	Ex		Rs.1,000,000 per unit	2.5%	
			and boot lid	u	L/ID		ļ								10.7%	20%	15%	EX		RS.1,000,000 per unit	2.5%	
	8707.10.90		Other	u	L/TB										16.7%	20%	15%	Ex		Rs.1,000,000 per unit	2.5%	
	8707.90	Ŀ	Other:																			
	8707.90.10		Bodies and cabs incorporating attachments left over																			
			in the process of separating same from the main		L/TB										16.7%	20%	15%	Ex		Rs.1,000,000 per unit	2.5%	
			vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments	u	418										10./%	20%	13%0	ĽX		No.1,000,000 per unit	2.3%	
			,				<u> </u>															
	8707.90.20		Other, for the motor vehicles of heading 87.02, for												Fe	F=	150/	100/			2 50/	
			the transport of 25 or more persons including the driver	u											Free	Free	15%	10%			2.5%	
	8707.90.30		Other, for the vehicles of sub-heading 8701.20 and		1																	
			the vehicles of heading 87.04, of a G.V.W. exceeding	u											Free	Free	15%	10%			2.5%	
			3,000kg												l				l			1

					ICL/					Pre	ferenti	ial Du	tv				l					L
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C I
																						1
			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	u	L/TB										16.7%	20%	15%	Ex		Rs.1,000,000 per unit	2.5%	
			accessories	u	L/ID										10.7%	20%	15%	EX		RS.1,000,000 per unit	2.5%	
	8707.90.42		Other vehicle bodies fully equipped with fittings and	u	L/TB										16.7%	20%	15%	Ex		Rs.800,000 per unit	2.5%	
	8707.90.43		accessories Used vehicle bodies fully equipped with fittings and																			+-
	0707.50.15		accessories excluding seats and upholstery	u	L/TB										16.7%	20%	15%	Ex		Rs.900,000 per unit	2.5%	
	8707.90.44		Other vehicle bodies fully equipped with fittings and	u	L/TB										16.7%	20%	15%	Ex		Rs.700,000 per unit	2.5%	
		<u> </u>	accessories excluding seats and upholstery	u	410										10.7 70	20 /0	13 /0	L^		KS.700,000 per unit	2.5 /0	
	8707.90.48		Rough coated ,bare body frame with /without doors,	u	L/TB										16.7%	20%	15%	Ex		Rs.300,000 per unit	2.5%	
	8707.90.49		bonnet and boot lid Used bare body frame with /without doors, bonnet		1																	+-
	6707.90.49		and boot lid	u	L/TB										16.7%	20%	15%	Ex		Rs.1,000,000 per unit	2.5%	
	8707.90.90		Other		L/TD										16.70/	200/	150/	Ex		D- 1 000 000it	2.50/	
				u	L/TB										16.7%	20%	15%	EX		Rs.1,000,000 per unit	2.5%	
																						_
87.08			Parts and accessories of the motor vehicles of headings 87.01 to 87.05.																			
			neadings 67.01 to 67.05.																			+-
	8708.10	-	Bumpers and parts thereof	kg						Free	Free		5%	5%		20%	15%	10%			2.5%	1
		-	Other parts and accessories of bodies (including																			
		<u> </u>	cabs):	<u> </u>																		
	8708.21 8708.22		Safety seat belts	kg						Free	Free		5%	5%		20%	15%	10%			2.5%	
	8708.22		Front windscreens (windshields), rear windows and other windows	١.						_			===	=0.	46 704	2004	4=0/	400/	400/		0.50	
			specified in Subheading Note 1 to this Chapter	kg						Free			5%	5%	16.7%	20%	15%	10%	10%		2.5%	
	0700 00																					4
	8708.29 8708.29.10		Other : "Cut-portions" of bodies and cabs										5% or	5% or						1		+-
	6706.29.10		cut-portions of bodies and cabs										Rs.40,0	Rs80,00	16.7% or	20% or			10% or	, t n		
				kg	L/TB								00 per	0 per	Rs.133,333.50	Rs.160,000	Ex	Ex	Rs.80,000	0,0 1; c	2.5%	
					'								cut	cut	per cut portion	per cut portion			per cut portion	Rs.300,000/- per cut portion		
													portion	portion						82		
	8708.29.90		Other	kg	1					Free	-		5%	5%	16.7%	20%	15%	10%	10%		2.5%	┿
	8708.30 8708.40	-	Brakes and servo-brakes; parts thereof Gear boxes and parts thereof	kg ka						Free Free	Free Free		5% 5%	5% 5%		20%	15% 15%	10% 10%	10% 10%		2.5%	+-
	8708.50	-	Drive-axles with differential, whether or not provided	ĸy						пее	пее		370	370		2076	1370	1070	1070		2.370	+-
	0700.50		with other transmission components, and non-driving	kg						Free	Free		5%	5%		20%	15%	10%	10%		2.5%	
			axles; parts thereof	,																		
	8708.70	-	Road wheels and parts and accessories thereof:																		2.5%	
	0700 70 10	ļ											===	=0/		2001	450/	_	400/			
	8708.70.10 8708.70.20		Rims fitted with tyres, showing signs of wear Other, rims fitted with tyres	kg kg	L/TB								5% 5%	5% 5%		20% 20%	15% 15%	Ex 10%	10% 10%		2.5% 2.5%	+-
	8708.70.20		Other	kg									5% 5%	5%		20%	15%	10%	10%		2.5%	+
	8708.80	-	Suspension systems and parts thereof (including							-	-											1
			shock-absorbers)	kg						Free	Free		5%	5%		20%	15%	10%	10%		2.5%	
		-	Other parts and accessories :																			$oldsymbol{oldsymbol{\perp}}$
	8708.91		Radiators and parts thereof :		1																	┿
	8708.91.10		Radiators										5% or	5% or		20% or Rs.			30% or			
				kg									Rs.770/-			3000/- per	15%	10%	Rs.3,600 per		2.5%	
													per unit	per unit		unit			unit			
	8708.91.20		Radiator cores													20% or Rs.			30% or			
	1			kg									5%	5%		2500/- per	15%	10%	Rs.2,800 per	1	2.5%	1
	2722 24 25	<u> </u>	au .	.	1								F0/	F0/		unit	450/	100/	unit		2.50/	+
	8708.91.90 8708.92		Other	kg	1								5%	5%		20%	15%	10%	30%		2.5%	+-
	0/00.92		Silencers (mufflers) and exhaust pipes; parts thereof	kg	1	l	1			1	1	1	5%	5%	Ī	20%	15%	10%	10%	I	2.5%	1
				9									3 /0	370		2070	10 / 0		1070			

					ICL/					Dro	ferenti	ial Du	tv									
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK		SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
	8708.94		Steering wheels, steering columns and steering	kg						Free	Free		5%	5%		20%	15%	10%	10%		2.5%	
	8708.95		boxes; parts thereof Safety airbags with inflater system; parts thereof																			\vdash
	0700.55		Sarety airbags with illinater system, parts thereor	kg												20%	15%	10%	10%		2.5%	
	8708.99		Other:																		2.5%	
	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%			2.5%	
			and 67.04 with a g.v.w. of 5,000 kg of filore																			
	8708.99.20		Other new chassis not fitted with engines, but with or	kg												20%	15%	10%	20%		2.5%	
	8708.99.30		without fittings Other used chassis not fitted with engines, but with	9												2070	1070	1070	2070		2.0 70	-
	8708.99.30		or without fittings	kg	L/TB										16.7%	20%	15%	Ex	20%		2.5%	
	8708.99.40		"Cut-portions" of motor vehicles										25.2%									
						18% or							23.270 Or			20% or			10% or			
				١.		Rs.261,							Rs.185,		46.70/	Rs.290,000	_	_	Rs.150,000	Rs.300,000/- per cut	2.50/	
				kg	L/TB	000 per cut							000 per		16.7%	per cut	Ex	Ex	per cut	portion	2.5%	
						portion							cut			portion			portion			
						portion							portion									
	8708.99.90		Other	kg												20%	15%	10%	10%		2.5%	1
87.09			Works trucks, self-propelled, not fitted with																			
07.03			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.																			
																					2.5%	
		-	Vehicles:																		2.5%	
	8709.11		Electrical	u									5%	4.5%	16.7%	20%	15%	10%			2.5%	
	8709.19 8709.90		Other Parts	u ka		1									16.7% 16.7%	20%	15% 15%	10% Ex			2.5% 2.5%	
	6709.90	F	raits	ĸy											10.7 76	2070	1370	LX			2.5%	\vdash
87.10	8710.00		Tanks and other armoured fighting vehicles,																			
			motorised, whether or not fitted with	u									5%	4.5%	16.7%	20%	15%	10%			2.5%	
			weapons, and parts of such vehicles.	u									370	1.570	10.770	2070	1370	1070			2.570	
87.11			Motorcycles (including mopeds) and cycles																			
			fitted with an auxiliary motor, with or without																			
			side-cars: side-cars.																			
	8711.10	_	With reciprocating internal combustion piston engine-																			
	0711.10		of a cylinder capacity not exceeding 50 cc :																			
	8711.10	-	With internal combustion piston engine of a cylinder																			
	8711.10.10		capacity not exceeding 50 cc : Not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Do E7E/ nor om?	2.5%	
	8711.10.10		More than three years old	u	L/TB					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.575/- per cm ³ Rs.100,000 per unit	2.5%	+
	8711.20	-	With reciprocating internal combustion piston engine-		27.2					1100	1100		170	21070	1100	1100	EA	EA.		rtorzoo/ooo per arne	210 70	
			of a cylinder capacity exceeding 50 cc but not																			
	0744.00		exceeding 250 cc :																			
	8711.20	-	With internal combustion piston engine of a cylinder																			
			capacity exceeding 50 cc but not exceeding 250 cc :																			
	8711.20.10		Exceeding 50 cc but not exceeding 200 cc, not more		TS					Eroo	Eroo		4%	1.5%	E	Eroo	Ex	Ev.		Do 1 150/ nov over	2.5%	
			than three years old	u	15	ļ				Free	Free		4%	1.5%	Free	Free	EX	Ex		Rs.1,150/- per cm ³	2.5%	
	8711.20.20		Exceeding 50 cc but not exceeding 200 cc, more than	u	L/TB		1			Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.300,000 per unit	2.5%	
	l		three years old			l	<u> </u>	1		1		<u> </u>			1	1	<u> </u>	I		/ p		

Í					ICL/					Pre	ferent	ial Du	tv						_			
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN			SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
																						lacksquare
	8711.20.30 8711.20.40		Other, not more than three years old Other, more than three years old	u u	TS L/TB					Free Free	Free Free		4% 4%	1.5% 1.5%	Free Free	Free Free	Ex Ex	Ex Ex		Rs.1,725/- per cm ³ Rs.500,000 per unit	2.5%	+
	8711.20.40 8711.30	_	With reciprocating internal combustion piston engine-	u	L/IB					Free	Free		4%	1.5%	Free	Free	EX	EX		RS.500,000 per unit	2.5%	+
	0711.50		of a cylinder capacity exceeding 250 cc but not- exceeding 500 cc :																			
	8711.30	-	With internal combustion piston engine of a cylinder																			
			capacity exceeding 250 cc but not exceeding 500 cc																			
	8711.30.10		Exceeding 250 cc but not exceeding 350 cc, not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.1,725/- per cm ³	2.5%	
	8711.30.20		Exceeding 250 cc but not exceeding 350 cc, more than three years old	u	L/TB					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.800,000 per unit	2.5%	
	8711.30.30		Exceeding 350 cc but not exceeding 450 cc, not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.2,300/- per cm ³	2.5%	
	8711.30.40		Exceeding 350 cc but not exceeding 450 cc , more than three years old	u	L/TB					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.1,500,000 per unit	2.5%	
	8711.30.50		Other, not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.2,300/- per cm ³	2.5%	
	8711.30.60		Other, more than three years old	u	L/TB					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.1,500,000 per unit	2.5%	
	8711.40	-	With reciprocating internal combustion piston engine- of a cylinder capacity exceeding 500 cc but not- exceeding 800 cc.:																			
	8711.40	-	With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc																			
	8711.40.10		Not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.2,875/- per cm3	2.5%	
	8711.40.20		More than three years old	u	L/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	-	With 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 three years old	u	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.2,875/- per cm ³	2.5%	
	8711.50.20		Exceeding 800 cc but not exceedig 1000 cc , more than three years old	u	L/TB					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.3,000,000 per unit	2.5%	
	8711.50.30		Other, not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.3,450/- per cm ³	2.5%	$oxed{oxed}$
	8711.50.40		Other, more than three years old	u	L/TB					Free	Free		4%	1.5%	Free	Free	Ex	Ex		Rs.4,000,000 per unit	2.5%	
	8711.60	-	With electric motor for propulsion :																		2.5	
	8711.60.10		Not more than three years old	u	L					Free	Free		Free	Free	Free	Free	Ex	Ex		Rs.7,500 per kW	2.5%	
	8711.60.20		More than three years old	u	L/TB					Free	Free		Free	Free	Free	Free	Ex	Ex		Rs.15,000 per kW	2.5%	+-
	8711.90	-	Other	u	TS					Free	Free		4%	1.5%	Free	Free	15%	10%		, , , , , ,	2.5%	
87.12	8712.00		Bicycles and other cycles (including delivery tricycles), not motorised.																			
	8712.00.10		Delivery tricycles	u	TS											20%	15%	Ex			2.5%	+-
	8712.00.20		Used bicycle	u	TS											20% or Rs.6600/=	15%	10%	10% or Rs.2400/=		2.5%	
	8712.00.90		Other	u	L											per unit 20% or Rs.6600/=	15%	10%	per unit 10% or Rs.2400/=		2.5%	
		1				 				<u> </u>						per unit			per unit			+
87.13			Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.																			

					ICL/					Dro	ferent	ial Du	hv									
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT		PK		SF	SD	SG	Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
	8713.10	-	Not mechanically propelled	u						Free	Free		Free	Free	Free	Free	Ex	10%			2.5%	
	8713.90	-	Other	u						Free	Free		Free	Free	Free	Free	Ex	10%			2.5%	
87.14			Parts and accessories of vehicles of headings																			
			87.11 to 87.13.																			
	074440	_								-	<u> </u>					-						├
	8714.10 8714.10.10	-	Of motorcycles (including mopeds):	1	L/TB					Fore	F		40/	1.5%	F	F	150/	100/			2.5%	├
	8714.10.10 8714.10.90		Frames, with or without frount folk Other	kg kg	L/ IB					Free Free	Free Free		4% 4%	1.5%	Free Free	Free Free	15% 15%	10% 10%			2.5%	┼
	8714.20.00	_	Of carriages for disabled persons	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	6714.20.00	-	Other:	ĸy	1					пее	пее		riee	riee	riee	riee	1370	1070			2.5%	+
	8714.91		Frames and forks, and parts thereof :																		2.5%	—
	8714.91.10		Bicycle frames	kg							Free					20%	15%	10%			2.5%	
	8714.91.20		Front forks	ka							Free					20%	15%	10%			2.5%	
	8714.91.90		Other	kg							Free				Free	20%	15%	10%			2.5%	
	8714.92		Wheel rims and spokes :																			
	8714.92.10		Wheel rims																			T
						19% or							5% or	4.5% or		20% or						
				kg		Rs.190/				Free	Free		Rs.67/-	Rs.61/-		Rs.200/- per	15%	10%			2.5%	
						per Kg							per Kg	per Kg		Kg						
																						<u> </u>
	8714.92.90		Other	kg		Free				Free	Free		4%	1.5%	Free	Free	15%	10%			2.5%	
	871 4 .93		Hubs, other than coaster braking hubs and hub	kg						Free	Free		4%	1.5%	Free	Free	15%	10%			2.5%	
			brakes, and free-wheel sprocket-wheels	Ng.						1100	1100		170	1.570	1100	1100	1370	1070			2.570	₩
	8714.94		Brakes, including coaster braking hubs and hub	kg						Free	Free		4%	1.5%	Free	Free	15%	10%			2.5%	
			brakes, and parts thereof							1												
	8714.95		Saddles	u						-	Free		40/	4 50/	16.7%	20%	15%	10%			2.5%	
	8714.96 8714.99		Pedals and crank-gear, and parts thereof Other:	kg						Free	Free		4%	1.5%	Free	Free	15%	10%			2.5% 2.5%	\vdash
	8714.99 8714.99.10		Mudguards	kg							Free					20%	15%	10%			2.5%	+
	8714.99.10 8714.99.20		Chain stays	kg kg						1	Free					20%	15%	10%			2.5%	+
	8714.99.30		Seat stays	kg							Free					20%	15%	10%			2.5%	+
	0717.99.50		Other:	ĸy							1166					20 /0	1370	10 /0			2.5 /0	+
	8714.99.91		Bicycle rims or wheels, fitted with new tyres, with or																			
	0,11,33,31		without tubes	kg							Free		13.5%			20%	15%	10%	15%		2.5%	
	8714.99.92		Bicycle rims or wheels, fitted with tyres showing signs								_											
			of wear, with or without tubes	kg							Free		13.5%			20%	15%	10%	15%		2.5%	
	8714.99.99		Other	kg							Free		13.5%			20%	15%	10%	10%		2.5%	
																						1
87.15	8715.00		Baby carriages and parts thereof.	kg											16.7%	20%	15%	10%	10%			
87.16			Trailers and semi-trailers; other vehicles, not																			
			mechanically propelled; parts thereof.																			
	0716 10	1	Tuellens and consideration of the	 	!	 	<u> </u>		 	1	-	1				+	1			1		₩
	8716.10	-	Trailers and semi-trailers of the caravan type, for			1										1						
	0716 10 10	1	housing or camping :	ļ ,.	TC	 			-	1					Fe	F	150/	F		-	2.50/	\vdash
	8716.10.10 8716.10.20		Not more than five years old More than five years old	u u	TS L/TB	-	1			1	1	1			Free	Free 20%	15% 15%	Ex 10%			2.5%	\vdash
	8716.10.20		Self-loading or self-unloading trailers and semi-	u	L/IB	 	-	-		1	 	\vdash				20%	13%	10%		 	2.3%	\vdash
	0/10.20		trailers for agricultural purposes :		1			l	1							1					1	
	8716.20.10		Not more than five years old	u	TS	 	t			†	-	1				20%	15%	10%			2.5%	
	8716.20.20		More than five years old	u U	L/TB	1				1						20%	15%	10%		<u> </u>	2.5%	\vdash
	0, 10.20.20	-	Other trailers and semi-trailers for the transport of	u	410		<u> </u>			1						2070	1370	10 /0			2.370	\vdash
			goods:			1										1						
	8716.31		Tanker trailers and tanker semi-trailers :												İ	1	1			1		
	8716.31.10		Not more than five years old	u	TS					1						20%	15%	Ex			2.5%	T
	8716.31.20		More than five years old	u	L/TB					1						20%	15%	10%			2.5%	
	8716.39		Other:																			
	8716.39.10		Not more than three years old	u	TS											20%	15%	Ex	10%		2.5%	

HS Hdg	UC Codo	Description	Unit	ICL/					Pre	ferenti	ial Dut	у			Con Duty	VAT	PAL	Cess	Eveine (C.D.D.)	SSCL	S C L
пэ пад	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	Cess	Excise (S.P.D)	SSCL	7 5 4
	8716.39.20	More than three years old	u	L/TB											20%	15%	10%	10%		2.5%	
	8716.40 -	Other trailers and semi-trailers :																		2.5%	
	8716.40.10	Not more than five years old	u	TS											20%	15%	10%	5%		2.5%	
	8716.40.20	More than five years old	u	L/TB											20%	15%	10%	5%		2.5%	
	8716.80 -	Other vehicles:																		2.5%	
	8716.80.20	Wheelbarrows	u	TS											20%	15%	10%	10%		2.5%	
	8716.80.30	Other not more than five years old	u	TS											20%	15%	10%			2.5%	
	8716.80.40	Other more than five years old	u	L/TB											20%	15%	Ex			2.5%	
	8716.90 -	Parts:																			
	8716.90.10	For wheelbarrows	kg	TS					Free	Free		5%	5%		20%	15%	10%	10%		2.5%	
	8716.90.90	Others	kg						Free	Free		4%	1.5%	Free	Free	15%	10%			2.5%	
	cm ³	- cubic centimeter of the eng	ine																		
	kW	 kilowatt of the motor powe 	r of the	engine																	
		< x<= 1300 cm ³ - of cylinder capacity exceed																			
	1300 cm ³	< x<= 1500 cm ³ - of cylinder capacity exceed	ling 130	0 cc bu	t not ex	ceeding	1500	CC													
	2000 cm ³	< x<= 2500 cm ³ - of cylinder capacity exceed	ling 200	0 cc bu	t not ex	ceeding	2500	CC													
	2500 cm ³	< x<= 2750 cm ³ - of cylinder capacity exceed	ling 250	0 cc bu	t not ex	ceeding	2750	CC													
	2750 cm ³	< x<= 3000 cm ³ - of cylinder capacity exceed	ling 275	0 cc bu	t not ex	ceeding	3000	CC													
	3000 cm ³	< x<= 4000 cm ³ - of cylinder capacity exceed	ling 300	0 cc bu	t not ex	ceeding	4000	CC													
	4000 cm ³	 - of cylinder capacity exceed 	ling 400	0 cc																	