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/						ferenti					Gen Duty	VAT	PAL	Ce	ess	Excise (S.P.D)	SSCL	5 0 1
пэпиу	n3 Coue		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	GEN	SG	EXCISE (S.P.D)	SSCL	9
87.01			Tractors (other than tractors of heading																				
			87.09) (+).																				
	8701.10	-	Single axle tractors :																				
	8701.10.10		More than ten years old	u	1					Free	Free		Free	Free	Free	Free	18%	10%				2.5%	
	8701.10.90		Other	ŭ							Free		Free	Free	Free	Free	18%	10%				2.5%	
	07 01110150	-	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	18%	10.0%				2.5%	
	8701.21.20		More than five years old	u	1						Free		4%	1.5%	Free	Free	18%	10.0%				2.5%	-
	8701.22		With both compression-ignition internal combustion	ŭ	-					Thee	TTCC		170	1.570	Titte	Thee	10 /0	10.070				2.570	1
			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		4%	1.5%	Free	Free	18%	10.0%				2.5%	
	8701.22.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	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	18%	10.0%				2.5%	
	8701.23.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%				2.5%	
	8701.24		With only electric motor for propulsion :	u																			
	8701.24.10		Not more than five years old	u							Free		4%	1.5%	Free	Free	18%	10.0%				2.5%	
	8701.24.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%				2.5%	
	8701.29		Other :	u																			
	8701.29.10		Not more than five years old	u							Free		4%	1.5%	Free	Free	18%	10.0%				2.5%	
	8701.29.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%				2.5%	
	8701.30	-	Track-laying tractors :	ļ																			
	8701.30.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%	

			Description	11	ICL/					Pre	ferenti	ial Du	ity			Car Date		DAL	C	Cess		SSCL	5 C I
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT		PK			SD	SG	Gen Duty	VAT	PAL	GEN	SG	Excise (S.P.D)	SSCL	sc
										-	-			. =0/			1001	1001					—
	8701.30.20		More than five years old Other, of an engine power :	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%		-		2.5%	
	8701.91	-	Not exceeding 18kW :																				<u> </u>
	8701.91.10		Agricultural tractors, not more than ten years old																				<u> </u>
	0,01.91.10			u						Free	Free		Free	Free	Free	Free	18%	10%				2.5%	l
	8701.91.20		Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%				2.5%	
	8701.91.30		Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%	
	8701.91.40		Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%	Ĺ
	8701.92		Exceeding 18 kW but not exceeding 37 kW :																				1
	8701.92.10		Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%				2.5%	l
	8701.92.20		Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%				2.5%	
	8701.92.30		Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%	
	8701.92.40		Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%	1
	8701.93		Exceeding 37 kW but not exceeding 75 kW :																				1
	8701.93.10		Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%				2.5%	
	8701.93.20		Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%				2.5%	Í
-	8701.93.30		Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%	
	8701.93.40		Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%	1
	8701.94		Exceeding 75 kW but not exceeding 130 kW :																				I
	8701.94.10		Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%				2.5%	
	8701.94.20		Agricultural tractors, more than ten years old	u	L						Free		Free	Free	Free	Free	18%	10%				2.5%	
	8701.94.30		Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%	
	8701.94.40		Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%	
	8701.95		Exceeding 130 kW :																				<u> </u>
	8701.95.10		Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%				2.5%	
	8701.95.20		Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%				2.5%	1
	8701.95.30		Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%	1
	8701.95.40		Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%	—
.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 :																				l
	8702.10.12		Modified Vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex			300%		1
	8702.10.13		Modified Vehicles of heading 87.03, more than two years old.	u	L										20.0%	20%	18%	Ex			300%		
	8702.10.19		Other	u	TS		1		1				1		20.0%	20%	18%	Ex			200%		
	07 02120125		Motor vehicles for the transport of less than 13												2010/10	2070	10 /0	EA			20070		
			persons (adults) including the driver, more than three and a half years old :																				
	8702.10.21		Modified Vehicles of heading 87.03	u	L	1	1						1		20.0%	20%	18%	Ex		1	300%		<u> </u>
	8702.10.29		Other	u	ΤĒ	1	1		İ				1		20.0%	20%	18%	Ex	1	1	200%		<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 :																				
	8702.10.32		Modified Vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex			300%		
	8702.10.33		Modified Vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex			300%		
	8702.10.39		Other	u	TS										20.0%	20%	18%	Ex			Rs.5,130,000/- per unit		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI						erenti					Gen Duty	VAT	PAL	C	ess	Excise (S.P.D)	SSCL	sсı
nonag	IIS COLE		Description	onic	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty		T AL	GEN	SG	Excise (Sirib)	JJCE	
			Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																				
	8702.10.41		Modified Vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex		-	300%		
	8702.10.49		Other	u	L										20.0%	20%	18%	Ex			Rs.6,840,000/- per 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 :																				
	8702.10.53		Modified Vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex			300%		
	8702.10.54		Modified Vehicles of heading 87.03, more than two vears old	u	L										20.0%	20%	18%	Ex			300%		
	8702.10.55		Other, not more than five years old	u	TS										Free	Free	18%	10%					1
	8702.10.59		Other	u	TS										Free	Free	18%	Ex			Rs.1,710,000/- per		
			Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults)																		unit		
			including the driver, more than ten years old :																				
	8702.10.61		Modified Vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex			300%		
	8702.10.69		Other	u	L										Free	Free	18%	Ex			Rs.2,850,000/- per unit		
			Other, not more than ten years old :																		unit		1
	8702.10.73		Modified Vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex			300%		
	8702.10.74		Modified Vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex			300%		
	8702.10.75		Other, not more than five years old	u	TS										Free	Free	18%	10%					
	8702.10.79		Other	u	TS										Free	Free	18%	Ex			Rs.1,710,000/- per unit		
	8702.10.81		Other, more than ten years old : Modified Vehicles of heading 87.03	u	1										20.0%	20%	18%	Ex			300%		+
-	8702.10.89		Other	u	L										Free	Free	18%	Ex			Rs.2,850,000/- per		1
	0702.20			u	L										FIEE	Fiee	1070	LX			unit		
	8702.20	-	With both compression-ignition internal combustion 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																				
	8702.20.11		three and a half vears old : Modified Vehicles of heading 87.03, not more than two vears old	u	TS		1								20.0%	20%	18%	Ex			300%		
	8702.20.12		Modified Vehicles of heading 87.03, more than two vears old	u	L										20.0%	20%	18%	Ex			300%		
	8702.20.19		Other	u	TS										10.0%	20%	18%	Ex			200%		+
			Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than																				
	8702.20.21		three and a half vears old : Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex			300%		+
	8702.20.29		Other	u	L										10.0%	20%	18%	Ex			200%		
			Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :																				
	8702.20.31		Modified vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex			300%		
	8702.20.32		Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex			300%		
	8702.20.39		Other	u	TS										10.0%	20%	18%	Ex			Rs.4,845,000/- per unit		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI					Pref	ferent	ial Du	uty			Gen Duty	VAT	PAL	Cess	5	Excise (S.P.D)	SSCL	БСІ
пэ пад	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	GEN	SG	Excise (S.P.D)	SSCL	P C 1
			Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																				
	8702.20.41		Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex			300%		+
	8702.20.49		Other	u	L										10.0%	20%	18%	Ex			Rs.6,270,000/- per 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 :																		unic		
	8702.20.51		Modified vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex			300%		
	8702.20.52		Modified vehicles of heading 87.03, more than two vears old	u	L										20.0%	20%	18%	Ex			300%		
	8702.20.53		Other, not more than five years old	u	TS										Free	Free	18%	10%					
	8702.20.59		Other	u	TS										Free	Free	18%	Ex			Rs.1,710,000/- per unit		
			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 :																				
	8702.20.61		Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex			300%		
	8702.20.69		Other	u	L										Free	Free	18%	Ex			Rs.2,850,000/- per unit		
			Other, not more than ten years old :																				_
	8702.20.71		Modified vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex			300%		
	8702.20.72		Modified vehicles of heading 87.03, more than two vears old	u	L										20.0%	20%	18%	Ex			300%		
	8702.20.73		Other, not more than five years old	u	TS										Free	Free	18%	10.0%					
	8702.20.79		Other	u	TS										Free	Free	18%	Ex			Rs.1,710,000/- per unit		
			Other, more than ten years old :																				
	8702.20.81 8702.20.89		Modified vehicles of heading 87.03 Other	u	L								-		20.0%	20%	18%	Ex			<u>300%</u> Rs.2,850,000/- per		-
				u	L										Free	Free	18%	Ex			unit		
	8702.30	-	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :																				
			Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :																				
	8702.30.11		Modified vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex			300%		
	8702.30.12		Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex			300%		
	8702.30.19		Other	u	TS										10.0%	20%	18%	Ex			200%		
			Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																				
	8702.30.21		Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex			300%		
	8702.30.29		Other Motor vehicles for the transport of 13 or more	u	L		-			+			-		10.0%	20%	18%	Ex			200%		+
			persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :																				
	8702.30.31		Modified vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex			300%		
	8702.30.32		Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex			300%		

HS Hdg	HS Code		Description	Unit	ICL/					Pref	erenti	ial Du	ty			Gen Duty	VAT	PAL	C	ess	Excise (S.P.D)	SSCL	БСL
HS Hag	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN			SF	SD	SG	Gen Duty	VAI	PAL	GEN	SG	Excise (S.P.D)	SSCL	
	8702.30.39		Other																	-	Rs.4,560,000/- per		
	8702.30.39		Other	u	TS										10.0%	20%	18%	Ex			unit		
			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 :																				
	8702.30.41		Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex			300%		+
	8702.30.49		Other	u	L										10.0%	20%	18%	Ex			Rs.5,700,000/- per		
				u	L.										10.0 %	2070	10 /0	LA		-	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 :																				
	8702.30.51		Modified vehicles of heading 87.03, not more than	u	TS										20.0%	20%	18%	Ex			300%		
	8702.30.52		two years old Modified vehicles of heading 87.03, more than two																				
	0702.30.32		years old	u	L										20.0%	20%	18%	Ex			300%		
	8702.30.53		Other, not more than five years old	u	TS										Free	Free	18%	10%				2.5%	
	8702.30.59		Other	u	TS										Free	Free	18%	Ex			Rs.1,710,000/- per		
			Motor vehicles for the transport of 25 or more																		unit		+-
			persons (adults) but less than 35 persons (adults)																				
			including the driver, more than ten years old :																				
	0702 20 64														20.00/	200/	100/	F			2000/		
	8702.30.61 8702.30.69		Modified vehicles of heading 87.03 Other	u	L										20.0%	20%	18%	Ex			300% Rs.2,850,000/- per		+
	0702.30.09			u	L										Free	Free	18%	Ex			unit		
			Other, not more than ten years old :																				
	8702.30.71		Modified vehicles of heading 87.03, not more than	u	TS										20.0%	20%	18%	Ex			300%		
	8702.30.72		two years old Modified vehicles of heading 87.03, more than two																				+
	0/02.30.72		vears old	u	L										20.0%	20%	18%	Ex			300%		
	8702.30.73		Other, not more than five years old	u	TS										Free	Free	18%	10%				2.5%	
	8702.30.79		Other	u	TS										Free	Free	18%	Ex			Rs.1,710,000/- per		
			Other, more than ten years old :																		unit		+-
	8702.30.81		Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex			300%		
	8702.30.89		Other	u	L										Free	Free	18%	Ex			Rs.2,850,000/- per		
	0=00.10			u	-										TTEE	nee	10 /0	LA			unit		<u> </u>
	8702.40	-	With only electric motor for propulsion : Motor vehicles for the transport of less than 13																				+
			persons (adults) including the driver, not more than																				
			three and a half years old:																				
	8702.40.11		Modified vehicles of heading 87.03, not more than	u	TS										20.0%	20%	18%	Ex			300%		
	8702.40.12		two years old Modified vehicles of heading 87.03, more than two																				-
	C/ CEI IOIIE		years old	u	L										20.0%	20%	18%	Ex			300%		
	8702.40.19		Other	u	TS										10.0%	20%	18%	Ex			200%		1
			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										20.0%	20%	18%	Ex			300%		
	8702.40.29		Other	u	L										10.0%	20%	18%	Ex			200%		
			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	u	TS										20.0%	20%	18%	Ex			300%		
	0702 40 22		two years old Modified vehicles of heading 87.03, more than two	-			$\left \right $			+ +										+			+
	8702.40.32		years old	u	L										20.0%	20%	18%	Ex			300%		
	8702.40.39		Other	u	TS										10.0%	20%	18%	Ex			Rs.3,990,000/- per		
				u	15										10.0%	20%	10%0	ËX			unit		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI						ferenti					Gen Duty	VAT	PAL	C	ess	Excise (S.P.D)	SSCL	sс
no nug	no code		Description	onic	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Ducy	•	TAL	GEN	SG	Excise (S.F.D)	JJCL	ľ-
			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 nice years old .																				
	8702.40.41		Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex			300%		
	8702.40.49		Other	u	1										10.0%	20%	18%	Ex			Rs.4,560,000/- per		
				u	L										10.0%	20%	1070	LX			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 :																				
	8702.40.51		Modified Vehicles of heading 87.03, not more than													1			ł				-
	8702.40.51		two years old	u	TS										20.0%	20%	18%	Ex			300%		
	8702.40.52		Modified Vehicles of heading 87.03, more than two															_					+
	0,02110102		vears old	u	L										20.0%	20%	18%	Ex			300%		
	8702.40.53		Other, not more than five years old	u	TS										Free	Free	18%	10%					1
	8702.40.59		Other	u	TS										Free	Free	18%	Ex			Rs.1,710,000/- per		
				u	15										Fiee	Fiee	1070	LX			unit		
			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		-								20.0%	20%	18%	Ex			300%		-
	8702.40.61		Other	u																	Rs.2,850,000/- per		
	0702.40.09		oulei	u	L										10.0%	20%	18%	Ex			unit		
			Other, not more than ten years old:																		unic		1
	8702.40.71		Modified vehicles of heading 87.03, not more than		TC										20.00/	200/	100/	E.			2000/		
			two years old	u	TS										20.0%	20%	18%	Ex			300%		
	8702.40.72		Modified vehicles of heading 87.03, more than two	u	L										20.0%	20%	18%	Ex			300%		
			years old																		500 70		
	8702.40.73		Other, not more than five years old	u	TS										Free	Free	18%	10%				2.5%	_
	8702.40.79		Other	u	TS										Free	Free	18%	Ex			Rs.1,710,000/- per		
			Other many them territory ald														-				unit		+
	8702.40.81		Other, more than ten years old: Modified vehicles of heading 87.03	u	1										20.0%	20%	18%	Ex			300%		-
	8702.40.89		Other		L																Rs.2,850,000/- per		
	0702.10.05			u	L										10.0%	20%	18%	Ex			unit		
	8702.90	-	Other :																				1
			Motor vehicles for the transport of less than 13																				
			persons (adults) including the driver, not more than																				
			three and a half years old :																				
	0702 00 12	_					_										-						_
	8702.90.12		Modified Vehicles of heading 87.03, not more than	u	TS										20.0%	20%	18%	Ex			240%		
	8702.90.13		two years old Modified Vehicles of heading 87.03, more than two												1								
	0702.90.15		vears old	u	L										20.0%	20%	18%	Ex			240%		
	8702.90.19		Other	u	TS										20.0%	20%	18%	Ex			150%		+
	0/02/09/115		Motor vehicles for the transport of less than 13												2010 /0	2070	1070				10070		1
			persons (adults) including the driver, more than																				
			three and a half years old :																				
	8702.90.21		Modified Vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex			240%		
	8702.90.29		Other	u	L		<u> </u>						 		20.0%	20%	18%	Ex			150%		4
	1		Motor vehicles for the transport of 13 or more		1		1							1		1	1						
	1		persons (adults) but less than 25 persons (adults)													1							
	1		including the driver, not more than five years old :													1							
	8702.90.32	1	Modified Vehicles of heading 87.03, not more than		<u> </u>								1	1	1	1	+		1	1	1		+
	0702.30.32		two vears old	u	TS		1							1	20.0%	20%	18%	Ex			240%		
	8702.90.33		Modified Vehicles of heading 87.03, more than two		Ι.	l	1						1	1			1001	_	1	1			1
	2, 02.90.00	1	vears old	u	L		1							1	20.0%	20%	18%	Ex			240%		1
	8702.90.39	1	Other	u	TS	1	1	1		1	1	1	1	1	20.0%	20%	18%	Ex	1	1	Rs.2,000/- per cm3		1

HS Hdg	HS Code		Description	Unit	ICL/					Pre	ferenti	ial Du	ity			Gen Duty	VAT	PAL	c	ess	Excise (S.P.D)	SSCL	БСΙ
нь над	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	GEN	SG	Excise (S.P.D)	SSCL	ייי
			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 :																				
	0702 00 41	_	Madified Makieles of heading 07.02				-								20.0%	20%	18%	Ex			240%		-
-	8702.90.41 8702.90.49		Modified Vehicles of heading 87.03 Other	u u											20.0%	20%	18%	Ex			Rs.2,000/- per cm ³		
-	8702.90.49		Motor vehicles for the transport of 25 or more	u	L										20.0%	20%	10%	EX			RS.2,000/- per cris		
			persons (adults) but less than 35 persons (adults)																				
			including the driver, not more than ten years old :																				
			including the triver, not more than ten years out.																				
	8702.90.53		Modified Vehicles of heading 87.03, not more than															_					
	07 02150100		two years old	u	TS										20.0%	20%	18%	Ex			240%		
	8702.90.54		Modified Vehicles of heading 87.03, more than two												20.00/	200/	100/	E.			2400/		
			years old	u	L										20.0%	20%	18%	Ex			240%		
	8702.90.55		Other, not more than five years old	u	TS										Free	Free	18%	10%				2.5%	
	8702.90.59		Other		TS										Free	Free	18%	Ex			Rs.1,710,000/- per		
				u	15										Free	Free	10%	EX			unit		
			Motor vehicles for the transport of 25 or more																				
			persons (adults) but less than 35 persons (adults)																				
			including the driver, more than ten years old :																				
																		_					
	8702.90.61		Modified Vehicles of heading 87.03	u	L		_								20.0%	20%	18%	Ex		-	240%		
	8702.90.69		Other	u	L										Free	Free	18%	Ex			Rs.2,850,000/- per		
		_					-														per unit		
	8702.90.73		Other, not more than ten years old :				-													-			
	8/02.90.75		Modified Vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex			240%		
	8702.90.74		Modified Vehicles of heading 87.03, more than two							-													
	0/02.90.74		vears old	u	L										20.0%	20%	18%	Ex			240%		
	8702.90.75		Other, not more than five years old	u	TS										Free	Free	18%	10%					
	8702.90.79		Other																		Rs.1,710,000/- per		
	0, 02.00.00			u	TS										Free	Free	18%	Ex			unit		
			Other, more than ten years old :																				
	8702.90.81		Modified Vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex			240%		
	8702.90.89		Other	u											Free	Free	18%	Ex			Rs.2,850,000/- per		
				u	L										Tiee	Tiee	10 /0	LA			unit		
87.03			Motor cars and other motor vehicles																				
			principally designed for the transport of																				
			persons (other than those of heading 87.02),																				
			including station wagons and racing cars.																				
	8703.10		Vehicles specially designed for travelling on snow;																				
	0703.10	_	golf cars and similar vehicles :																	1			1
			Not more than three years old :	u																1			
	8703.10.11		Electric Golf cars	ŭ	TS										Free	Free	18%	Ex			Rs.8,500 per kW		
	8703.10.19		Other			1	1			1		1	1	İ						1			1
					TS										10.0%	20%	18%	Ex		1	Rs.456,000/- per unit		1
			More than three years old :	u																			
	8703.10.21		Electric Golf cars		L										Free	Free	18%	Ex			Rs.8,550 per kW		
	8703.10.29		Other		L			1							10.0%	20%	18%	Ex			Rs.456,000/- per unit		
		1			L							<u> </u>			10.0 /0	2070	10 /0	LA		1	roso,ooo/- per unit		<u> </u>
		-	Other vehicles, with only spark-ignition internal																	1			1
			combustion piston engine :																				ļ
	8703.21		Of cylinder capacity not exceeding 1,000 cc :																				ļ
	8703.21.10		Ambulances and prison vans not more than three		1	1				1		1	1			20% or .1,500,000 per unit	1			1			1
		1	years old							1						nit o,c				1			
		1		u	1	1				1		1	1		20%	0% ,50	18%	10%		1		2.5%	
		1			1	1				1		1	1			5.1, P¢	1			1			
		1		1	1	1	1			1			1			Rs.	I			1			1

HS Hdg	HS Code	Description	Unit	ICL/ SLSI					Pret	ferent	ial Du	ıty			Gen Duty	VAT	PAL	Ce	ess	Excise (S.P.D)	SSCL	БC
iis nug	II3 Coue	Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	FAL	GEN	SG	Excise (3.F.D)	SSCL	
	8703.21.20	 Ambulances and prison vans more than three years old													or 0,00 unit							
			u	L										20%	20% or Rs.1,500,00 0 per unit	18%	10%				2.5%	
	8703.21.30	 Hearses not more than three years old	u											20.0%	20%	18%	Ex			Rs.2,000/- per cm3		
	8703.21.40	 Hearses more than three years old	u	L										20.0%	20%	18%	Ex			Rs.2,000/- per cm3		_
	8703.21.51	 Auto-trishaws : With two-stroke petrol engine	u	1		-								10.0%	20%	18%	Ex			Rs.2,750/- per cm3		+
	8703.21.51	 Other, driven by liquefied petroleum (LP) gas ,										1										+
	8703.21.52	 other, driven by inqueried petroleum (LP) gas , not more than two years old Other, driven by liquefied petroleum (LP) gas , more	u	TS										10.0%	20%	18%	Ex			Rs.2,750/- per cm ³		+
		than two years old	u	L										10.0%	20%	18%	Ex			Rs.2,750/- per cm3		
	8703.21.54	 Other, not more than two years old	u	TS										10.0%	20%	18%	Ex			Rs.2,750/- per cm3		_
	8703.21.55	 Other, more than two years old	u	L								-		10.0%	20%	18%	Ex			Rs.2,750/- per cm3		_
	8703.21.62	 Motor cars including station wagons and racing cars, not more than three years old :						_														
		 Go-Karts	u	TS				Free						20.0%	Free	18%	10%				2.5%	_
	8703.21.63	 Other, of cylinder capacity not exceeding 300 cc including Quadricycle	u	TS				16%						20.0%	20%	18%	Ex			Rs.456,000/- per unit		
	8703.21.64	 All - terrain vehicle (ATV)	u	TS										Free	Free	18%	10%				2.5%	
	8703.21.69	 Other	u	TS				16%						20.0%	20%	18%	Ex			Rs1,881,000/- per unit or Rs. 2,300/- per cm ³		
		 Motor cars including station wagons and racing cars, more than three years old :																				
	8703.21.72	 Other, of cylinder capacity not exceeding 300 cc including Quadricycle	u	L				16%						20.0%	20%	18%	Ex			Rs.456,000/- per unit		
	8703.21.73	 All - terrain vehicle (ATV)	u	TS										Free	Free	18%	10%				2.5%	
	8703.21.79	 Other	u	L				16%						20.0%	20%	18%	Ex			Rs.1,881,000/-per unit or Rs.2,300/- per cm ³		
		 Other :																				_
	8703.21.92	 Not more than three years old	u	TS				16%						20.0%	20%	18%	Ex			Rs.1,881,000/-per unit or Rs.2,300/- per cm ³		
	8703.21.93	 More than three years old	u	L				16%						20.0%	20%	18%	Ex			Rs.1,881,000/-per unit or Rs.2,300/- per cm ³		
	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											20.0%	20% or Rs.1,500,000 per unit	18%	10%				2.5%	
	8703.22.20	 Ambulances and prison vans, more than three years old	u	L										20.0%	20% or Rs.1,500,000 per unit	18%	10%				2.5%	
	8703.22.30	 Hearses not more than three years old	u											20.0%	20%	18%	Ex			Rs.2,850/- per cm3		
	8703.22.40	 Hearses more than three years old	u	L										20.0%	20%	18%	Ex			Rs.2,850/- per cm3		
	8703.22.50	 Motor cars including station wagons and racing cars, not more than three years old															_			1000 cm ³ <x≤1300cm<sup>3=Rs. 3,650/- per cm³</x≤1300cm<sup>		
			u	TS										20.0%	20%	18%	Ex			1300 cm ³ <x≤1500cm<sup>3=Rs. 4,200/- per cm³</x≤1500cm<sup>		
	8703.22.60	 Motor cars including station wagons and racing cars, more than three years old												20.0%	20%	18%	Ev			1000 cm ³ <x≤1300cm<sup>3=Rs. 3.650/- per cm³</x≤1300cm<sup>		T

8703.22.70 Other, not more than in the second sec		Unit u u u	t ICL/ SLSI TS TS			BN	GT	IN	РК	SA	SF	SD	20.0%	20%	VAT 10 % 18%	Ex	GEN SG	Excise (S.P.D) 1300 cm3 <x≤1500cm3=rs.< td=""> 4,200/- per cm3 1000 cm3<x≤1300cm3=rs.< td=""> 3,650/- per cm3 1300 cm3<x≤1500cm3=rs.< td=""> 4,200/- per cm3 1000</x≤1500cm3=rs.<></x≤1300cm3=rs.<></x≤1500cm3=rs.<>	SSCL	
8703.22.80 Other, more than thre 8703.23 Of a cylinder capacity exceeding 3.000 cc : 8703.23.10 Ambulances and prisol years old 8703.23.20 Ambulances and prisol years old 8703.23.20 Hearses not more than thre 8703.23.40 Hearses not more than thre 8703.23.40 Hearses more than thre 9703.23.52 Of a cylinder capacity more than three capacity more than three capacity more than three capacity	years old xceeding 1,500 cc but not vans not more than three	u											20.0%	20%	18%	Ex		cm ³ <x≤1500cm<sup>3=Rs. 4,200/- per cm³ 1000 cm³<x≤1300cm<sup>3=Rs. 3,650/- per cm³ 1300 cm³<x≤1500cm<sup>3=Rs. 4,200/- per cm³</x≤1500cm<sup></x≤1300cm<sup></x≤1500cm<sup>		
8703.22.80 Other, more than thre 8703.23 Of a cylinder capacity exceeding 3.000 cc : 8703.23.10 Ambulances and prisol years old 8703.23.20 Ambulances and prisol years old 8703.23.20 Hearses not more than thre 8703.23.40 Hearses more than thre 8703.23.52 Motor cars including si of a cylinder capacity more than three capacity more than three capacity more than three capacity more than three capacity	years old xceeding 1,500 cc but not vans not more than three	u											20.0%	20%	18%	Ex		cm ³ <x≤1500cm<sup>3=Rs. 4,200/- per cm³ 1000 cm³<x≤1300cm<sup>3=Rs. 3,650/- per cm³ 1300 cm³<x≤1500cm<sup>3=Rs. 4,200/- per cm³</x≤1500cm<sup></x≤1300cm<sup></x≤1500cm<sup>		
8703.22.80 Other, more than thre 8703.23 Of a cylinder capacity exceeding 3.000 cc : 8703.23.10 Ambulances and prisol years old 8703.23.20 Ambulances and prisol years old 8703.23.20 Hearses not more than thre 8703.23.40 Hearses more than thre 9703.23.40 Hearses more than thre 9703.23.52 Of a cylinder capacity more than three capacity more than three capacity more than three capacity more than three capacity more than three capacity	years old xceeding 1,500 cc but not vans not more than three	u											20.0%	20%	18%	Ex		4,200/- per cm3 1000 cm3 <x≤1300cm3=rs. 3,650/- per cm3 1300 cm3<x≤1500cm3=rs. 4,200/- per cm3</x≤1500cm3=rs. </x≤1300cm3=rs. 		
8703.22.80 Other, more than thre 8703.23 Of a cylinder capacity exceeding 3,000 cc : 8703.23.10 Ambulances and prisol years old 8703.23.20 Ambulances and prisol years old 8703.23.20 Hearses not more than thre 8703.23.40 Hearses more than thre 9703.23.40 Hearses more than thre 9703.23.52 Of a cylinder capacity more than three capacity more than three capacity more than three capacity more than three capacity	years old xceeding 1,500 cc but not vans not more than three	u											20.0%	20%	18%	Ex		1000 cm³ <x≤1300cm³=rs. <u>3,650/- per cm³</u> 1300 cm³<x≤1500cm³=rs. 4,200/- per cm³</x≤1500cm³=rs. </x≤1300cm³=rs. 		
8703.22.80 Other, more than thre 8703.23 Of a cylinder capacity exceeding 3,000 cc : 8703.23.10 Ambulances and prisol years old 8703.23.20 Ambulances and prisol years old 8703.23.20 Hearses not more than thre 8703.23.40 Hearses more than thre 9703.23.40 Hearses more than thre 9703.23.52 Of a cylinder capacity more than three capacity more than three capacity more than three capacity more than three capacity	years old xceeding 1,500 cc but not vans not more than three	u											20.0%	20%	18%	Ex		cm ³ <x≤1300cm<sup>3=Rs. 3,650/- per cm³ 1300 cm³<x≤1500cm<sup>3=Rs. 4,200/- per cm³</x≤1500cm<sup></x≤1300cm<sup>		
8703.23 Of a cylinder capacity exceeding 3,000 cc : 8703.23.10 Ambulances and prisory years old 8703.23.20 Ambulances and prisory old 8703.23.20 Ambulances and prisory old 8703.23.20 Hearses not more than the server than t	xceeding 1,500 cc but not vans not more than three	u											20.0%	20%	18%	Ex		3,650/- per cm ³ 1300 cm ³ <x≤1500cm<sup>3=Rs. 4,200/- per cm³</x≤1500cm<sup>	-	
8703.23 Of a cylinder capacity exceeding 3,000 cc : 8703.23.10 Ambulances and prisory years old 8703.23.20 Ambulances and prisory old 8703.23.20 Ambulances and prisory old 8703.23.20 Hearses not more than the server than t	xceeding 1,500 cc but not vans not more than three	u											20.0%	20%	18%	Ex		1300 cm³ <x≤1500cm³=rs. 4,200/- per cm³</x≤1500cm³=rs. 	-	
8703.23 Of a cylinder capacity exceeding 3,000 cc : 8703.23.10 Ambulances and prisory years old 8703.23.20 Ambulances and prisory old 8703.23.20 Ambulances and prisory old 8703.23.20 Hearses not more than the server than t	xceeding 1,500 cc but not vans not more than three	u																cm ³ <x≤1500cm<sup>3=Rs. 4,200/- per cm³</x≤1500cm<sup>		
8703.23 Of a cylinder capacity exceeding 3,000 cc : 8703.23.10 Ambulances and prisory years old 8703.23.20 Ambulances and prisory old 8703.23.20 Ambulances and prisory old 8703.23.20 Hearses not more than the server than t	xceeding 1,500 cc but not vans not more than three	u	L															4,200/- per cm3		
8703.23 Of a cylinder capacity exceeding 3,000 cc : 8703.23.10 Ambulances and prisory years old 8703.23.20 Ambulances and prisory old 8703.23.20 Ambulances and prisory old 8703.23.20 Hearses not more than the server than t	xceeding 1,500 cc but not vans not more than three	u	L																<u> </u>	6
8703.23 Of a cylinder capacity exceeding 3,000 cc : 8703.23.10 Ambulances and prisory years old 8703.23.20 Ambulances and prisory old 8703.23.20 Ambulances and prisory old 8703.23.20 Hearses not more than the server than t	xceeding 1,500 cc but not vans not more than three	u	L															1000		
exceeding 3,000 cc : 8703.23.10 Ambulances and prisor years old 8703.23.20 Ambulances and prisor old 8703.23.20 Ambulances and prisor old 8703.23.20 Hearses not more than three years including store than three years including store than three years including store than three years and three years including store than three years including store than three years and thr	vans not more than three	u	L																1	
exceeding 3,000 cc : 8703.23.10 Ambulances and prisor years old 8703.23.20 Ambulances and prisor old 8703.23.20 Ambulances and prisor old 8703.23.20 Hearses not more than three years including store than three years	vans not more than three	u																cm³ <x≤1300cm³=rs.< td=""><td></td><td></td></x≤1300cm³=rs.<>		
exceeding 3,000 cc : 8703.23.10 Ambulances and prisor years old 8703.23.20 Ambulances and prisor old 8703.23.20 Ambulances and prisor old 8703.23.20 Hearses not more than three years in the prisor of a cylinder capacity in the prisor of a cylinder capacity in the prisor of a cylinder capacity of a cylinder capacity of a cylinder capacity in the prisor of a cylinder capa	vans not more than three	u											20.0%	20%	18%	Ex		3,650/- per cm3	-	
exceeding 3,000 cc : 8703.23.10 Ambulances and prisor years old 8703.23.20 Ambulances and prisor old 8703.23.20 Ambulances and prisor old 8703.23.20 Hearses not more than three years including store than three years including store than three years including store than three years and three years including store than three years including store than three years and thr	vans not more than three																	1300		
exceeding 3,000 cc : 8703.23.10 Ambulances and prisor years old 8703.23.20 Ambulances and prisor old 8703.23.20 Ambulances and prisor old 8703.23.20 Hearses not more than three years including store than three years including store than three years including store than three years and three years including store than three years including store than three years and thr	vans not more than three																	cm³ <x≤1500cm³=rs.< td=""><td></td><td></td></x≤1500cm³=rs.<>		
exceeding 3,000 cc : 8703.23.10 Ambulances and prisor years old 8703.23.20 Ambulances and prisor old 8703.23.20 Ambulances and prisor old 8703.23.20 Hearses not more than three years including store than three years	vans not more than three																	4,200/- per cm3		+
8703.23.10 Ambulances and prisory years old 8703.23.20 Ambulances and prisory old 8703.23.20 Ambulances and prisory old 8703.23.20 Hearses not more than the server than the serv																				
8703.23.20 Ambulances and prisor old 8703.23.30 Hearses not more that the series more than the series more than the series more than the series more than the series more than the series more than the series more than the series more than the series more than the series of a cylinder capacity of a cylinder c											-								l	<u> </u>
8703.23.20 Ambulances and priso old 8703.23.30 Hearses not more that 8703.23.40 Hearses more than the 8703.23.40 Hearses more than the 9703.23.40 Of a cylinder capacity 9703.23.52 Of a cylinder capacity	vans more than three year													20% or Rs.1,500,000 per unit						
8703.23.30 Hearses not more that 8703.23.40 Hearses more than the 8703.23.40 Motor cars including st of a cylinder capacity more than three vears 8703.23.52 Of a cylinder capacity	vans more than three year													nit o or		_				
8703.23.30 Hearses not more that 8703.23.40 Hearses more than the 0 Motor cars including st 0 Motor cars including st 0 Of a cylinder capacity 1 8703.23.52 Of a cylinder capacity 1	vans more than three year	s											20%	50%)%	18%	Ex			2.5%	
8703.23.30 Hearses not more that 8703.23.40 Hearses more than the 8703.23.40 Motor cars including st of a cylinder capacity in more than three vears 8703.23.52 Of a cylinder capacity in the ca	vans more than three year	s												20 pe						
8703.23.30 Hearses not more that 8703.23.40 Hearses more than the 8703.23.40 Motor cars including st of a cylinder capacity in more than three vears 8703.23.52 Of a cylinder capacity in the ca	vans more than three year	s																		
8703.23.30 Hearses not more than 8703.23.40 Hearses more than thi Motor cars including si of a cylinder capacity more than three vears 8703.23.52 Of a cylinder capacity														20% or Rs.1,500,000 per unit						
8703.23.40 Hearses more than thr Motor cars including si of a cylinder capacity i more than three vears 8703.23.52 Of a cylinder capacity														r, õ, ≒						
8703.23.40 Hearses more than thr Motor cars including si of a cylinder capacity i more than three vears 8703.23.52 Of a cylinder capacity		u	L										20%	nr 00%	18%	10%			2.5%	
8703.23.40 Hearses more than thr Motor cars including si of a cylinder capacity i more than three vears 8703.23.52 Of a cylinder capacity		ũ	-										2070	20 ⁹ 1,5	10.00	10/0			21070	
8703.23.40 Hearses more than thu Motor cars including si of a cylinder capacity i more than three years 8703.23.52 Of a cylinder capacity														Ss						
8703.23.40 Hearses more than thu Motor cars including si of a cylinder capacity i more than three years 8703.23.52 Of a cylinder capacity	three years old	u	_		_								20.0%	20%	18%	Ex		Rs.4,000/- per cm3		+
Motor cars including si of a cylinder capacity 1 more than three vears 8703.23.52 Of a cylinder capacity		u	1										20.0%	20%	18%	Ex		Rs.4,000/- per cm3	<u> </u>	+
of a cylinder capacity of more than three years 8703.23.52 Of a cylinder capacity			-										20.070	2070	10 /0	LA		K3.1,000/ per em		+
8703.23.52 Of a cylinder capacity		15																		
8703.23.52 Of a cylinder capacity																				
		u	1				13.5%						20.0%	20%	18%	Ex		Rs.4,850/- per cm3		+
INVIEW INVIEW IN THE ACCOUNTER CARACITY	xceeding 1,600 cc, but not		-																	+
exceeding 1,800 cc	Accounty 1,000 cc, but not	u	L				13.5%						20.0%	20%	18%	Ex		Rs.6,050/- per cm3		
8703.23.59 Other		u	L				13.5%						20.0%	20%	18%	Ex		Rs.7,250/- per cm3		+ +
	tion wagons and racing ca																	/===/ p == ===		+ +
	ot exceeding 2,000 cc, mor																			
than three years old :		č																		
8703.23.62 Of a cylinder capacity	ot exceeding 1,600 cc	u	L				13.5%						20.0%	20%	18%	Ex		Rs.4,850/- per cm3		+ +
	xceeding 1,600 cc, but not	u	L				13.5%						20.0%	20%	18%	Ex		Rs.6,050/- per cm3		
exceeding 1,800 cc																				
8703.23.69 Other		u	L				13.5%						20.0%	20%	18%	Ex		Rs.7,250/- per cm3		
	ation wagons and racing ca							I T										2000		ר <u>ו</u>
of a cylinder capacity	ceeding 2,000 cc, not mor	e																cm3 <x≤2500cm3=rs.< td=""><td></td><td></td></x≤2500cm3=rs.<>		
than three years old																		8,000/- per cm3		
																		2500		
		u	TS				18.0%						20.0%	20%	18%	Ex		cm3 <x≤2750cm3=rs.< td=""><td></td><td></td></x≤2750cm3=rs.<>		
		u	13				10.0 /0						20.070	2070	10 /0	LA		9,100/- per cm3		
																		2750		
																		cm ³ <x≤3000cm<sup>3=Rs.</x≤3000cm<sup>		
																		10,250/- per cm ³		
																				\perp
																		2000		1 '
	ation wagons and racing ca																	cm3 <x≤2500cm3=rs.< td=""><td></td><td>1 '</td></x≤2500cm3=rs.<>		1 '
three years old	ation wagons and racing can exceeding 2,000 cc, more th		1							1	1									
				1		1									1			8,000/- per cm3	1	1 1
																		2500	1	
			L				18.0%						20.0%	20%	18%	Ex			1	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI					Pre	ferent	ial Du	ıty			Gen Duty	VAT	PAL	Ce	ess	Excise (S.P.D)	SSCL	БСL
no nug	113 Code	 Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	FAL	GEN	SG	LACISE (S.F.D)	3301	, , ,
																				2750 cm³ <x≤3000cm³=rs.< td=""><td></td><td></td></x≤3000cm³=rs.<>		
																				10,250/- per cm ³		
		Other :																		10/200/ per em-		
	8703.23.92	 Of a cylinder capacity not exceeding 2,000 cc, not		-				10 501									_			/		
		more than three years old	u	TS				13.5%						20.0%	20%	18%	Ex			Rs.7,250/- per cm3		
	8703.23.94	 Of a cylinder capacity not exceeding 2,000 cc, more	u	L				18.0%						20.0%	20%	18%	Ex			Rs.7,250/- per cm3		
	8703.23.96	 than three vears old Of a cylinder capacity exceeding 2,000 cc, not more																		2000		
		than three years old																		cm³ <x≤2500cm³=rs.< td=""><td></td><td></td></x≤2500cm³=rs.<>		
																				8,000/- per cm ³ 2500		
				-													_			2500 cm³ <x≤2750cm³=rs.< td=""><td></td><td></td></x≤2750cm³=rs.<>		
			u	TS				18.0%						20.0%	20%	18%	Ex			9,100/- per cm3		
																				2750		
																				cm³ <x≤3000cm³=rs.< td=""><td></td><td></td></x≤3000cm³=rs.<>		
																				10,250/- per cm3		
	8703.23.98	 Of a cylinder capacity exceeding 2000cc., more than																		2000		
		three years old																		cm ³ <x≤2500cm<sup>3=Rs. 8,000/- per cm³</x≤2500cm<sup>		
																				2500		
			u	L				18.0%						20.0%	20%	18%	Ex			cm³ <x≤2750cm³=rs.< td=""><td></td><td></td></x≤2750cm³=rs.<>		
				_																9,100/- per cm3		
																				2750		
																				cm ³ <x≤3000cm<sup>3=Rs. 10,250/- per cm³</x≤3000cm<sup>		
	8703.24	Of a cylinder capacity exceeding 3,000 cc :																		10,230, per enti		
	8703.24 8703.24.10	 Ambulances and prison vans not more than three													0							
		years old													it 00							
			u											20%)% ,500	18%	10%				2.5%	
															20% or Rs.1,500,000 per unit							
	8703.24.20	 Ambulances and prison vans more than three years																				
	0,0012 1120	old													20% or Rs.1,500,000 per unit							
			u	L										20%	500 500 r ur	18%	10%				2.5%	
															20 s.1,							
	0702 24 20													20.00/		100/	-			D 4550/		
	8703.24.30 8703.24.40	 Hearses not more than three years old Hearses more than three years old	u u									+		20.0% 20.0%	20% 20%	18% 18%	Ex Ex			Rs.4,550/- per cm ³ Rs.4,550/- per cm ³		
	8703.24.50	 Motor cars including station wagons and racing cars,	u					1				1		20.070	2070	10 /0	LA.		t	3000		
		not more than three years old										1								cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
			u	TS				18.0%						20.0%	20%	18%	Ex			11,400/- per cm3		
																				4000cm3<=Rs.12,55		
																				0/- per cm3		
	8703.24.60	 Motor cars including station wagons and racing cars,																		3000		
		more than three years old						10.00/				1		20.00/	200/	1.00/	Б¥			cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
			u	L				18.0%				1		20.0%	20%	18%	Ex			11,400/- per cm3		
												1								4000cm ³ <=Rs.12,55		
	8703.24.70	 Other, not more than three years old														-				0/- per cm ³		
												1								3000 cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
			u	TS				18.0%				1		20.0%	20%	18%	Ex			11,400/- per cm ³		
												1								4000cm ³ <=Rs.12,55		
												1								0/- per cm ³		

S Hdg	HS Code		Description	Unit	ICL/ SLSI						ferenti					Gen Duty	VAT	PAL		ess	Excise (S.P.D)	SSCL	5 (
Sinug	113 Coue		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	FAL	GEN	SG	Excise (S.F.D)	3301	1
	8703.24.80		Other, more than three years old						10.00/						20.0%	20%	100/	5.			3000 cm ³ <x≤4000cm<sup>3=Rs. 11,400/- per cm³</x≤4000cm<sup>		1
				u	L				18.0%						20.0%	20%	18%	Ex			4000cm ³ <=Rs.12,55 0/- per cm ³		
		-	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi- diesel) :																				
	8703.31		Of a cylinder capacity not exceeding 1,500 cc :																				_
	8703.31.10		Ambulances and prison vans not more than three years old	u											20%	20% or Rs.2,000,000 per unit	18%	10%				2.5%	
	8703.31.20		Ambulances and prison vans more than three years old	u	L										20%	20% or Rs.2,000,00 0 per unit	18%	10%				2.5%	
	8703.31.30		Hearses not more than three years old	u											20.0%	20%	18%	Ex			Rs.3,400/- per cm3		T
	8703.31.40		Hearses more than three years old	u	L										20.0%	20%	18%	Ex			Rs.3,400/- per cm3		Τ
	8703.31.50		Auto-trishaws not more than two years old	u	TS										10.0%	20%	18%	Ex			Rs.1,650/- per cm3		_
	8703.31.60		Auto-trishaws more than two years old	u	L										10.0%	20%	18%	Ex			Rs.1,650/- per cm3		_
	8703.31.70		Motor cars including station wagons and racing cars, not more than three years old	u	TS				16%						20.0%	20%	18%	Ex			Rs.5,250/- per cm3		
	8703.31.80		Motor cars including station wagons and racing cars, more than three years old	u	L				16%						20.0%	20%	18%	Ex			Rs.5,250/- per cm3		
			Other :															_					_
	8703.31.92		Not more than three years old	u	TS				16%						20.0%	20%	18%	Ex	-		Rs.5,250/- per cm3		4
	8703.31.94 8703.32		More than three years old Of a cylinder capacity exceeding 1,500 cc but not	u	L				16%						20.0%	20%	18%	Ex			Rs.5,250/- per cm3		-
	8703.32.10		exceeding 2,500 cc : Ambulances and prison vans not more than three years old	u											20%	20% or Rs.2,000,00 0 per unit	18%	10%				2.5%	
	8703.32.20		Ambulances and prison vans more than three years old	u	L										20%	20% or Rs.2,000,000 per unit	18%	10%				2.5%	
	8703.32.30		Hearses not more than three years old	u											20.0%	20%	18%	Ex			Rs.4,550/- per cm3		
	8703.32.40		Hearses more than three years old	u	L										20.0%	20%	18%	Ex			Rs.4,550/- per cm3		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%						20.0%	20%	18%	Ex			Rs.6,550/- per cm3		
	8703.32.55		Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u	TS				13.5%						20.0%	20%	18%	Ex			Rs.7,850/- per cm3		
	8703.32.59		Other	u	TS				13.5%						20.0%	20%	18%	Ex			Rs.9,100/- per cm3		
			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		1	1	13.5%						20.0%	20%	18%	Ex		1	Rs.6,550/- per cm3		-
	8703.32.65		Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u	L				13.5%						20.0%	20%	18%	Ex			Rs.7,850/- per cm ³		
	8703.32.69		Other	u	1	1	1	1	13.5%				l		20.0%	20%	18%	Ex	1	1	Rs.9,100/- per cm3		٦

HS Hdg	HS Code		Description	Unit	ICL/					Prefe	erentia	al Du	ty			Gen Duty	VAT	PAL	Ce	ess	Excise (S.P.D)	SSCL	5 C I
HS Hag	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN				SD	SG	Gen Duty	VAI	PAL	GEN	SG	Excise (S.P.D)	SSCL	50
			Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more																				
			than three years old :																				
ł	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	u	TS				18.0%						20.0%	20%	18%	Ex			Rs.9,100/- per cm3		
			permanent four-wheel drive capability, and a total		_																		
			payload (of persons and cargo) of over 800 kg.																				
1	8703.32.79		Other	u	TS				18.0%						20.0%	20%	18%	Ex		1	Rs.9,100/- per cm3		
٤	8703.32.80		Motor cars including station wagons and racing cars																				
			of a cylinder capacity exceeding 2,000 cc, more than	u	L				18.0%						20.0%	20%	18%	Ex			Rs.9,100/- per cm3		
 			three vears old Other :																				-
	8703.32.92		Of a cylinder capacity not exceeding 2,000 cc, not																				
ľ	0,03.32.32		more than three years old	u	TS				13.5%						20.0%	20%	18%	Ex			Rs.9,100/- per cm3		
٤	8703.32.93		Motor - homes, specially equipped for habitation																				
			(with sleeping, cooking, toilet facilities etc) of a	u	TS				18.0%						10.0%	20%	18%	10%				2.5%	
			cylinder capacity exceeding 2000cc, not more than	-																			
	8703.32.95		three years old Other, of a cylinder capacity exceeding 2000 cc, not																				
ľ	0/05.52.55		more than three years old	u	TS				13.5%						20.0%	20%	18%	Ex			Rs.9,100/- per cm3		
1	8703.32.97		Other, of a cylinder capacity not exceeding 2,000 cc,	u	L				18.0%						20.0%	20%	18%	Ex			Rs.9,100/- per cm3		
			more than three years old	u	L				10.070						20.0%	20%	1070	EX			KS.9,100/- per cmp		
8	8703.32.99		Other, of a cylinder capacity exceeding 2,000 cc.,	u	L				18.0%						20.0%	20%	18%	Ex			Rs.9,100/- per cm3		
,	8703.33		more than three years old Of a cylinder capacity exceeding 2,500 cc :																				-
	8703.33.10		Ambulances and prison vans not more than three													0							
			years old													20% or 2,000,000 per unit							
				u											20%	000 %	18%	10%				2.5%	
																20 2,2,0							
																Rs.							
8	8703.33.20		Ambulances and prison vans more than three years													20% or .2,000,000 per unit							
			old		L										20%	nnit Unit	18%	10%				2.5%	
				u	L										20%	2,0%	10%	10%				2.5%	
																Rs							
	8703.33.30		Hearses not more than three years old	u											20.0%	20%	18%	Ex			Rs.5,100/- per cm3		
	8703.33.40		Hearses more than three years old	u	L										20.0%	20%	18%	Ex			Rs.5,100/- per cm3		
8	8703.33.50		Motor cars including station wagons and racing cars,																		2500		
			not more than three years old																		cm³ <x≤2750cm³=rs.< td=""><td></td><td></td></x≤2750cm³=rs.<>		
																					10,250/- per cm3		
																					2750		
																					cm³ <x≤3000cm³=rs.< td=""><td></td><td></td></x≤3000cm³=rs.<>		
				u	TS				18.0%						20.0%	20%	18%	Ex			11,400/- per cm3		
																					3000		
																					cm ³ <x≤4000cm<sup>3=Rs.</x≤4000cm<sup>		
																					12,550/- per cm ³		
																					4000cm ³ <=Rs.13,70		
 ,	8703.33.60		Motor cars including station wagons and racing cars,																	<u> </u>	0/- per cm3		1
l l	0,02.22.00		motor cars including station wagons and racing cars, more than three years old																		2500		1
																					cm ³ <x≤2750cm<sup>3=Rs.</x≤2750cm<sup>		
																					10,250/- per cm3		
1																					2750		
																1	1		1	1			
				u	L				18.00%						20.0%	20%	18%	Ex			cm ³ <x≤3000cm<sup>3=Rs. 11,400/- per cm³</x≤3000cm<sup>		

Hdg	HS Code		Description	Unit	ICL/		-			Pre	ferent	ial Du	ty			Gen Duty	VAT	PAL		ess	Excise (S.P.D)	SSCL
				•	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG				GEN	SG		
																					3000	
																					cm3 <x≤4000cm3=rs.< td=""><td></td></x≤4000cm3=rs.<>	
																					12,550/- per cm3	
																					4000cm ³ <=Rs.13,70	
																					0/- per cm3	
			her, not more than three years old :																			
	8703.33.71	Mc	otor-homes, specially equipped for habitation	u	TS				18.0%						10.0%	20%	18%	10%				2.5%
		(w	ith sleeping, cooking , toilet facilities etc)	u	15				10.0%						10.0%	20%	1070	10%				2.370
	8703.33.79	Ot	her																		2500	
																	100/					
																	18%				cm ³ <x≤2750cm<sup>3=Rs.</x≤2750cm<sup>	
																					10,250/- per cm3	
																					2750	
																					cm³ <x≤3000cm³=rs.< td=""><td></td></x≤3000cm³=rs.<>	
																					11,400/- per cm ³	
																					11,400/- per chip	
				u	TS	1		1	18.0%				1		20.0%	20%	1	Ex			1	1
					1	1		1					1			1	1				3000	
																	18%					
																					cm ³ <x≤4000cm<sup>3=Rs.</x≤4000cm<sup>	
																					12,550/- per cm3	
																					4000cm3<=Rs.13,70	
																					0/- per cm ³	
	8703.33.80	Ot	her, more than three years old																		2500	
																					cm ³ <x≤2750cm<sup>3=Rs.</x≤2750cm<sup>	
																					10,250/- per cm3	
																					2750	
																					cm³ <x≤3000cm³=rs.< td=""><td></td></x≤3000cm³=rs.<>	
																					11,400/- per cm3	
																		_			11,100, per ens	
				u	L				18.0%						20.0%	20%	18%	Ex				
																					3000	
																					cm³ <x≤4000cm³=rs.< td=""><td></td></x≤4000cm³=rs.<>	
																					12,550/- per cm3	
																					1000 - D 10 70	
																					4000cm ³ <=Rs.13,70	
																					0/- per cm3	
	0702 40		de en such tel en such de sete en ende ten tatten tratement																			
	8703.40		her vehicles, with both spark-ignition internal																			
			mbustion piston engine and electric motor as																			
			otors for propulsion, other than those capable of																			
			ing charged by plugging to external source of		1															1		
			ectric power :		<u> </u>				ļ							I	ļ			ļ		
			chicles other than motor cars including station		1															1		
			agons and racing cars, of a cylinder capacity not		1	1		1					1			1	1					
		exe	ceeding 1,000 cc :		1	1		1					1			1	1					1
	8703.40.11		nbulances and prison vans not more than three ars old	u											10.0%	20%	18%	10%				2.5%
	8703.40.12		nbulances and prison vans more than three years	u	L			1			l				10.0%	20%	18%	10%				2.5%
	0702 40 12		annon not more than theory		-																Do 1 450/ non or	
	8703.40.13		earses not more than three years old	u	<u> </u>		<u> </u>								10.0%	20%	18%	Ex			Rs.1,450/- per cm3	
	8703.40.14		earses more than three years old	u			<u> </u>								10.0%	20%	18%	Ex			Rs.1,450/- per cm ³	
	8703.40.15 8703.40.16		ito-trishaws, not more than two years old	u	TS	ļ	<u> </u>	<u> </u>	ļ	L					10.0%	20%	18%	Ex		ł	Rs.2,750/- per cm3	
			to-trishaws, more than two years old	u	1 1		1	1	1	1	1	1			10.0%	20%	18%	Ex	1	1	Rs.2,750/- per cm3	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI						ferent					Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	БC
пэпиу	n5 Coue		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	GEN	SG	Excise (S.P.D)	SSCL	
	0702 40 10	_														-				-	Do 1 710 000/ nor		
	8703.40.18		Other, not more than three years old	u	TS										10.0%	20%	18%	Ex			Rs.1,710,000/- per unit		
	8703.40.19		Other, more than three years old																		Rs.1,710,000/- per		+
	0703.10.15		ould, more than three years ou	u	L										10.0%	20%	18%	Ex			unit		
			Motor cars including station wagons and racing cars																				
			,of cylinder capacity not exceeding 1,000 cc :																				
																				_			
	8703.40.21		Go-Karts, not more than three years old	u	TS					_					10.0%	Free	18%	10%		-	-	2.5%	
	8703.40.22		Go-Karts, more than three years old	u						-					10.0%	Free	18%	10%				2.5%	
	8703.40.23		Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u	TS										10.0%	20%	18%	Ex			Rs.456,000/- per unit		
	8703.40.24		Quadricycle of cylinder capacity not exceeding 300													-				-			
	07 001 1012 1		cc, more than three years old	u	L										10.0%	20%	18%	Ex			Rs.456,000/- per unit		
	8703.40.25		All terrain vehicle (ATV), not more than three years	u	TS										Free	20%	18%	10%					1
			old	u	15										Free	20%	18%	10%					
	8703.40.26		All terrain vehicle (ATV), more than three years old	u	L										Free	20%	18%	10%				2.5%	
	0702 40 20	_		-			_						_							_	De 1 710 000/ max		_
	8703.40.28		Other, not more than three years old	u	TS				16%						10.0%	20%	18%	Ex			Rs.1,710,000/- per		
	8703.40.29		Other, more than three years old																	-	unit Rs.1,710,000/- per		
	0703.40.29		ouler, more than three years ou	u	L				16%						10.0%	20%	18%	Ex			unit		
			Of a cylinder capacity exceeding 1,000 cc but not																		ciriic		1
			exceeding 1,500 cc :																				
	8703.40.31		Ambulances and prison vans, not more than three	u											10.0%	20%	18%	10%				2.5%	
			years old	u											10.070	2070	10 /0	10 /0				2.3 /0	_
	8703.40.32		Ambulances and prison vans, more than three years	u	L										10.0%	20%	18%	10%				2.5%	
	0702 40 22	_	old				_						_							_	D 2 200/		_
	8703.40.33 8703.40.34		Hearses not more than three years old Hearses more than three years old	u u						-					10.0% 10.0%	20% 20%	18% 18%	Ex Ex			Rs.2,300/- per cm ³ Rs.2,300/- per cm ³		
	8703.40.35		Motor cars including station wagons and racing cars,	u	L										10.0%	20%	1070	LX		_	1000		+
	0703.10.35		not more than three years old																		cm ³ <x≤1300cm<sup>3=Rs.</x≤1300cm<sup>		
					тс										10.00/	200/	100/	5			2,600/- per cm3		
				u	TS										10.0%	20%	18%	Ex			1300	1	
																					cm³ <x≤1500cm³=rs.< td=""><td></td><td></td></x≤1500cm³=rs.<>		
																					3,250/- per cm3		_
	8703.40.36		Motor cars including station wagons and racing cars,																		1000		
			more than three years old																		cm ³ <x≤1300cm<sup>3=Rs.</x≤1300cm<sup>		
				u	L										10.0%	20%	18%	Ex			2,600/- per cm ³ 1300	-	
																					cm³ <x≤1500cm³=rs.< td=""><td></td><td></td></x≤1500cm³=rs.<>		
																					3,250/- per cm ³		
	8703.40.38		Other, not more than three years old																		1000		+
																					cm³ <x≤1300cm³=rs.< td=""><td></td><td></td></x≤1300cm³=rs.<>		
				u	TS										10.0%	20%	18%	Ex			2,600/- per cm3		
				u	13										10.070	2070	10 /0	L.			1300		
																					cm³ <x≤1500cm³=rs.< td=""><td></td><td></td></x≤1500cm³=rs.<>		
		-								_						-				-	3,250/- per cm3		
	8703.40.39		Other, more than three years old																		1000 cm³ <x≤1300cm³=rs.< td=""><td></td><td></td></x≤1300cm³=rs.<>		
																					2,600/- per cm ³		
				u	L										10.0%	20%	18%	Ex			1300		
																					cm ³ <x≤1500cm<sup>3=Rs.</x≤1500cm<sup>		
																					3,250/- 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 :																				
	0702 40 41	+	Anthone and aview up to the the fill						l					ł		+				+			+
	8703.40.41		Ambulances and prison vans not more than three	u			1					1			10.0%	20%	18%	10%		1		2.5%	
	8703.40.42		years old Ambulances and prison vans more than three years					+			<u> </u>	<u> </u>	1			+	1			+			+
	5705.40.42		old	u	L		1	1			1	1			10.0%	20%	18%	10%				2.5%	1
	8703.40.43		Hearses not more than three years old	u		l	1		1	1		1	1	1	10.0%	20%	18%	Ex	1		Rs.2,850/- per cm3	l	1
	8703.40.44	1	Hearses more than three years old	u	1	1	1	1	1	1	1	1	1	1	10.0%	20%	18%	Ex	1		Rs.2.850/- per cm ³		1

			December	11	ICL/					Pre	ferenti	al Du	ty			Con Duty	VAT	DAL	Cess		6661	4
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT				SF	SD	SG	Gen Duty	VAT	PAL	GEN S	G Excise (S.P.D)	SSCL	s c
	8703.40.48				TS										10.0%	20%	100/	Ex		Rs.6,500/- per cm ³	-	_
	8703.40.48		Other, not more than three years old Other, more than three years old	u u	L										10.0%	20%	18% 18%	Ex		Rs.6,500/- per cm ³ Rs.6,500/- per cm ³		-
	6703.40.49		Actor cars including station wagons and racing cars	u											10.0%	20%	1070	LX		RS.0,300/- per clip		
			of a cylinder capacity exceeding 1,500 cc but not																			
			exceeding 2.000 cc :																			
	8703.40.51		Df a cylinder capacity not exceeding 1,600 cc, not																			-
	0703.40.31		nore than three years old	u	TS				13.2%						10.0%	20%	18%	Ex		Rs.4,550/- per cm3		
	8703.40.52		Of a cylinder capacity not exceeding 1,600 cc, more																			
	0703.10.32		han three years old	u	L				13.2%						10.0%	20%	18%	Ex		Rs.4,550/- per cm3		
	8703.40.53		Of a cylinder capacity exceeding 1,600 cc, but not																			
	0703.40.33		exceeding 1,800 cc, not more than three years old	u	TS				13.2%						10.0%	20%	18%	Ex		Rs.5,950/- per cm3		
		e	exceeding 1,800 cc, not more than three years ou	u	13				13.270						10.0 /0	2070	10 /0	LA		K3.5,950/- per chis		
	8703.40.54	0	Of a cylinder capacity exceeding 1,600 cc, but not																			-
	6703.40.34				L				13.2%						10.0%	20%	18%	Ex		Bc E 0E0/ por cm7		
		e	exceeding 1,800 cc, more than three years old	u	L				15.2%						10.0%	20%	10%	EX		Rs.5,950/- per cm3		
	8703.40.58		Other, not more than three years old	u	TS				13.2%						10.0%	20%	18%	Ex				-
	8703.40.58		Other, more than three years old	u	15				13.2%						10.0%	20%	18%	EX		Rs.6,500/- per cm ³ Rs.6,500/- per cm ³		
	6703.40.59			u	L				15.2%						10.0%	20%	16%	EX		RS.0,500/- per clip		
			ehicles other than motor cars including station																			
			vagons and racing cars of a cylinder capacity	u																	2.5%	
		e	exceeding 2,000 cc but not exceeding 3000 cc :																			
	0702 40 64																					_
	8703.40.61		Ambulances and prison vans not more than three	u											10.0%	20%	18%	10%			2.5%	
	0702 40 62		rears old																			-
	8703.40.62	A	mbulances and prison vans more than three years	u	L										10.0%	20%	18%	10%			2.5%	
	0702 40 62	0	bld													2004	100/	-		D 2.050/		-
	8703.40.63		learses not more than three years old	u											10.0%	20%	18%	Ex		Rs.2,850/- per cm3		_
	8703.40.64		learses more than three years old	u	L										10.0%	20%	18%	Ex		Rs.2,850/- per cm3		_
	8703.40.68	C	Other, not more than three years old																	2000		
																				cm3 <x≤2500cm3=rs< td=""><td></td><td></td></x≤2500cm3=rs<>		
																				6,850/- per cm3		
																		_		2500		
				u	TS										10.0%	20%	18%	Ex		cm3 <x≤2750cm3=rs< td=""><td></td><td></td></x≤2750cm3=rs<>		
																				8,000/- per cm3		
																				2750		
																				cm3 <x≤3000cm3=rs< td=""><td></td><td></td></x≤3000cm3=rs<>		
																				9,100/- per cm3		
	8703.40.69	C	Other, more than three years old																	2000		
																				cm3 <x≤2500cm3=rs< td=""><td></td><td></td></x≤2500cm3=rs<>		
																	18%			6,850/- per cm3		
																	1070			2500		
				u	L										10.0%	20%		Ex		cm3 <x≤2750cm3=rs< td=""><td></td><td></td></x≤2750cm3=rs<>		
																				8,000/- per cm3		
																				2750		
																	18%			cm3 <x≤3000cm3=rs< td=""><td></td><td></td></x≤3000cm3=rs<>		
																				9,100/- per cm3		
		M	Notor cars including station wagons and racing cars																			
			of a cylinder capacity exceeding 2,000 cc but not	u																		
			exceeding 3000 cc :																			
	8703.40.71	N	Not more than three years old				I T													2000		
																				cm3 <x≤2500cm3=rs< td=""><td></td><td></td></x≤2500cm3=rs<>		
																				6,850/- per cm ³		
																				2500		
				u	TS				18.0%						10.0%	20%	18%	Ex		cm3 <x≤2750cm3=rs< td=""><td></td><td></td></x≤2750cm3=rs<>		
																				8,000/- per cm3		
							1													2750		
							1													cm3 <x≤3000cm3=rs< td=""><td>. </td><td></td></x≤3000cm3=rs<>	.	
																				9,100/- per cm3		L
	8703.40.72	M	fore than three years old																	2000		1
			·				1									1				cm3 <x≤2500cm3=rs< td=""><td></td><td>1</td></x≤2500cm3=rs<>		1
							1									1				6,850/- per cm3		1
							1													2500	1	1
				u	L		1		18.0%						10.0%	20%	18%	Ex		cm3 <x≤2750cm3=rs< td=""><td></td><td>1</td></x≤2750cm3=rs<>		1
					I -		1													8,000/- per cm ³		1
	•						· ·				. 1			•	•	1	•		· L		-	•

IS Hdg	HS Code		Description	Unit	ICL/ SLSI						erenti					Gen Duty	VAT	PAL	Ces		Excise (S.P.D)	SSCL	5 C
			2000.1940.0	•	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG				GEN	SG			
																					2750		+
																					cm ³ <x≤3000cm<sup>3=Rs.</x≤3000cm<sup>		
																					9,100/- per cm ³		
			Vehicles other than motor cars including station																		5,100/ per ems		
			wagons and racing cars of a cylinder capacity																				
			exceeding 3000 cc :																				
	8703.40.81		Ambulances and prison vans not more than three	u											10.0%	20%	18%	10%				2.5%	
			years old	u											10.0%	20%	1070	10%				2.3%	
	8703.40.82		Ambulances and prison vans more than three years	u	L										10.0%	20%	18%	10%				2.5%	
			old		-																B / 000/	210 /0	_
	8703.40.83		Hearses not more than three years old	u											10.0%	20%	18%	Ex			Rs.4,000/- per cm3		+
	8703.40.84		Hearses more than three years old	u											10.0%	20%	18%	Ex			Rs.4,000/- per cm3		+
	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%						10.0%	20%	18%	Ex			10,250/- per cm3		
																					4000cm3<=Rs.11,40		
																					0/- per cm ³		
	8703.40.89		Other, more than three years old																		3000		Т
																					cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
				u	1				18.0%						10.0%	20%	18%	Ex			10,250/- per cm ³		
				ũ	-				10.070						2010/10	2070	1070	2/					
																					4000cm3<=Rs.11,40		
																	-				0/- per cm3		+
			Motor cars including station wagons and racing cars																				
	8703.40.91		of a cylinder capacity exceeding 3000 cc : Not more than three years old																1				+
	6703.40.91		Not more than three years old																		3000		
																		_			cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
				u	TS				18.0%						10.0%	20%	18%	Ex			10,250/- per cm3		
																					4000cm3<=Rs.11,40		
																					0/- per cm ³		
	8703.40.92		More than three years old																		3000		
																					cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
				u	L				18.0%						10.0%	20%	18%	Ex			10,250/- per cm3		
				-															_				
																					4000cm ³ <=Rs.11,40		
	8703.50		Other vehicles, with both compression-ignition																		0/- per cm ³		+
	0705.50	-	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																				
	0702 50 11		exceeding 1.000 cc :																				+
	8703.50.11		Ambulances and prison vans not more than three	u											10.0%	20%	18%	10%				2.5%	
	8703.50.12		vears old Ambulances and prison vans more than three years																				+
	8703.30.12		Ambulances and prison varis more than three years	u	L										10.0%	20%	18%	10%				2.5%	
	8703.50.13		Hearses not more than three years old	u											10.0%	20%	18%	Ex			Rs.2,300/- per cm3		+
	8703.50.14		Hearses more than three years old	u	1										10.0%	20%	18%	Ex			Rs.2,300/- per cm ³		t
	8703.50.15		Auto-trishaws, not more than two years old	u	TS	1	1	1	1					1	10.0%	20%	18%	Ex			Rs.1,650/- per cm ³		t
	8703.50.16		Auto-trishaws, more than two years old	u	L										10.0%	20%	18%	Ex			Rs.1,650/- per cm3		T
	8703.50.18		Other, not more than three years old	u	TS										10.0%	20%	18%	Ex			Rs.3,900/- per cm3		Τ
	8703.50.19		Other, more than three years old	u	L										10.0%	20%	18%	Ex			Rs.3,900/- per cm3		I
			Motor cars including station wagons and racing cars,								T												ſ
			of cylinder capacity not exceeding 1,000 cc :																				
		L						1		└───┤					100/	+	1000	100	\vdash			0.50/	+
	8703.50.21		do Raris, not more than three years old	u	TS	Į	1							L	10%	Free	18%	10%				2.5%	+
	8703.50.22		Go-Karts, more than three years old	u	L	1	1	1	1	1 1			l I	1	10%	Free	18%	10%	1		1	2.5%	1

	HS Code	Description	Unit	ICL/ SLSI					Pref	erenti	ial Du	ity			Gen Duty	VAT	PAL		Cess	Evoice (C.D.D.)	SSCL	5 C I
HS Hdg	HS Code	Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	GEN	SG	Excise (S.P.D)	SSCL	
	8703.50.23	Quadricycle of cylinder capacity not exceeding 300	_																			
	0703.30.23	cc, not more than three years old	u	TS										10%	20%	18%	Ex			Rs.456,000/- per unit		
	8703.50.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	u	L										10%	20%	18%	Ex			Rs.456,000/- per unit		
	8703.50.25	All terrain vehicle (ATV), not more than three years old	u	TS										10%	20%	18%	10%				2.5%	
	8703.50.26	All terrain vehicle (ATV), more than three years old	u	L										10%	20%	18%	10%				2.5%	
	8703.50.28	Other, not more than three years old	u	TS										10%	20%	18%	Ex			Rs.3,900/- per cm3		
	8703.50.29	Other, more than three years old	u	L										10%	20%	18%	Ex			Rs.3,900/- per cm ³		+
		Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :																				
	8703.50.31	Ambulances and prison vans, not more than three												10.00/	200/	18%	100/				2.50/	
	8703.50.32	vears old Ambulances and prison vans, more than three years	u											10.0%	20%		10%				2.5%	+
		old	u	L										10.0%	20%	18%	10%				2.5%	
	8703.50.33	Hearses not more than three years old	u											10.0%	20%	18%	Ex			Rs.2,300/- per cm3		_
	8703.50.34	Hearses more than three years old	u	L										10.0%	20%	18%	Ex			Rs.2,300/- per cm3		_
	8703.50.35	Motor cars including station wagons and racing cars not more than three years old	u	TS				16%						10.0%	20%	18%	Ex			Rs.3,900/- per cm3		
	8703.50.36	Motor cars including station wagons and racing cars more than three years old	^{5,} u	L				16%						10.0%	20%	18%	Ex			Rs.3,900/- per cm3		
	8703.50.38	Other, not more than three years old	u	TS										10.0%	20%	18%	Ex			Rs.3,900/- per cm3		
	8703.50.39	Other, more than three years old	u	L										10.0%	20%	18%	Ex			Rs.3,900/- per cm3		
		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											10.0%	20%	18%	10%				2.5%	
	8703.50.42	Ambulances and prison vans more than three years old	u	L										10.0%	20%	18%	10%				2.5%	
	8703.50.43	Hearses not more than three years old	u											10.0%	20%	18%	Ex			Rs.3,400/- per cm3		
	8703.50.44	Hearses more than three years old	u	L										10.0%	20%	18%	Ex			Rs.3,400/- per cm3		
	8703.50.48	Other, not more than three years old	u	TS										10.0%	20%	18%	Ex			Rs.7,850/- per cm3		_
	8703.50.49	Other, more than three years old	u	L										10.0%	20%	18%	Ex			Rs.7,850/- per cm3		
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2.000 cc :	5																			
	8703.50.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u	TS				13.30%						10.0%	20%	18%	Ex			Rs.5,250/- per cm3		
	8703.50.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	e u	L				13.30%						10.0%	20%	18%	Ex			Rs.5,250/- per cm3		
	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%						10.0%	20%	18%	Ex			Rs.6,500/- per cm3		
	8703.50.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	u	L				13.30%						10.0%	20%	18%	Ex			Rs.6,500/- per cm ³		
	8703.50.58	Other, not more than three years old	u	TS				13.30%						10.0%	20%	18%	Ex			Rs.7,900/- per cm3		
	8703.50.59	Other, more than three years old	u	L				13.30%						10.0%	20%	18%	Ex			Rs.7,900/- per cm3		
		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 years old	u											10.0%	20%	18%	10%				2.5%	
	8703.50.62	Ambulances and prison vans more than three years old	u	L										10.0%	20%	18%	10%				2.5%	
	8703.50.63	Hearses not more than three years old	u											10.0%	20%	18%	Ex			Rs.4,550/- per cm3		
	8703.50.64	Hearses more than three years old	u	L										10.0%	20%	18%	Ex			Rs.4,550/- per cm3		T

HS Hdg	HS Code	Description	Unit	ICL/					Pre	ferent	ial Du	ıty			Gen Duty	VAT	PAL		ss	Excise (S.P.D)	SSCL	5 C
no nug	113 Coue	Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	FAL	GEN	SG	LACISE (S.F.D)	SSCL	
	8703.50.68	Other, not more than three years old																		2000 cm³ <x≤2500cm³=rs.< td=""><td></td><td></td></x≤2500cm³=rs.<>		
			u	TS										10.0%	20%	18%	Ex			8,000/- per cm ³ 2500 cm ³ <x≤2750cm<sup>3=Rs. 9,100/- per cm³</x≤2750cm<sup>		
																				2750 cm ³ <x≤3000cm<sup>3=Rs. 10,250/- per cm³</x≤3000cm<sup>		
	8703.50.69	Other, more than three years old																		2000 cm ³ <x≤2500cm<sup>3=Rs. 8,000/- per cm³ 2500</x≤2500cm<sup>		
			u	L										10.0%	20%	18%	Ex			cm ³ <x≤2750cm<sup>3=Rs. 9,100/- per cm³ 2750</x≤2750cm<sup>		
		Motor cars including station wagons and racing car																		cm ³ <x≤3000cm<sup>3=Rs. 10,250/- per cm³</x≤3000cm<sup>		
		of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc ;	,																			
	8703.50.71	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	n																	2000 cm ³ <x≤2500cm<sup>3=Rs. 8,000/- per cm³ 2500</x≤2500cm<sup>		
		payload (of persons and cargo) of over 800 kg, not more than three years old	u	TS				18.0%						10.0%	20%	18%	Ex			cm ³ <x≤2750cm<sup>3=Rs. 9,100/- per cm³ 2750</x≤2750cm<sup>		
																				2730 cm³ <x≤3000cm³=rs. 10,250/- per cm³</x≤3000cm³=rs. 		
	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%						10.0%	20%	18%	10%				2.5%	
	8703.50.78	Other, not more than three years old																		2000 cm ³ <x≤2500cm<sup>3=Rs. 8,000/- per cm³</x≤2500cm<sup>		
			u	TS				18.0%						10.0%	20%	18%	Ex			2500 cm ³ <x≤2750cm<sup>3=Rs. 9,100/- per cm³</x≤2750cm<sup>		
																				2750 cm³ <x≤3000cm³=rs. 10,250/- per cm³</x≤3000cm³=rs. 		
	8703.50.79	Other, more than three years old																		2000 cm ³ <x≤2500cm<sup>3=Rs. 8,000/- per cm³ 2500</x≤2500cm<sup>		
			u	L				18.0%						10.0%	20%	18%	Ex			cm ³ <x≤2750cm<sup>3=Rs. 9,100/- per cm³</x≤2750cm<sup>		
																				2750 cm³ <x≤3000cm³=rs. 10,250/- per cm³</x≤3000cm³=rs. 		
		 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc : 																				
	8703.50.81	Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%				2.5%	
	8703.50.82	Ambulances and prison vans more than three years	u	L										10.0%	20%	18%	10%				2.5%	Ι

Hdg	HS Code		Description	Unit	ICL/						ferenti				-	Gen Duty	VAT	PAL		ess	Excise (S.P.D)	SSCL	5 C I
nug	IIS COLE		Description	onic	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	•	TAL	GEN	SG	Excise (Sirib)	JJCL	-
	8703.50.83	+	Hearses not more than three years old	u											10.0%	20%	18%	Ex			Rs.4,550/- per cm ³		+
	8703.50.83		Hearses more than three years old	u	1										10.0%	20%	18%	Ex			Rs.4,550/- per cm ³		-
	8703.50.88		Other, not more than three years old	u											10.070	2070	10 /0	LA.					
	0703.30.00			u	TS										10.0%	20%	18%	Ex			3000 cm³ <x≤4000cm³=rs. 11,400/- per cm³</x≤4000cm³=rs. 		
																					4000 cm ³ <=Rs.12,550/- per cm ³		
	8703.50.89		Other, more than three years old	u	L										10.0%	20%	18%	Ex			3000 cm ³ <x≤4000cm<sup>3=Rs. 11,400/- per cm³</x≤4000cm<sup>		
				u											10.076	2070	10 /0	LA			4000 cm ³ <=Rs.12,550/- per cm ³		
			Motor cars including station wagons and racing cars																				
	8703.50.91		of a cylinder capacity exceeding 3000 cc : Motor -homes, specially equipped for habitation																				+
			(with sleeping, cooking, toilet facilities etc), not more than three years old	u	TS				18.0%						10.0%	20%	18%	10%				2.5%	
	8703.50.98		Other, not more than three years old	u	TS				18.0%						10.0%	20%	18%	Ex			3000 cm³ <x≤4000cm³=rs. 11,400/- per cm³</x≤4000cm³=rs. 		
				u	15				10.0%						10.0%	20%	10 %	LX			4000 cm ³ <=Rs.12,550/- per cm ³		
	8703.50.99		Other, more than three years old						10.00/						10.0%	20%	18%	Ex			3000 cm³ <x≤4000cm³=rs. 11,400/- per cm³</x≤4000cm³=rs. 		
				u					18.0%						10.0%	20%	10%	LX			4000 cm ³ <=Rs.12,550/- per cm ³		
	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											10.0%	20%	18%	10%				2.5%	
	8703.60.12		Ambulances and prison vans more than three years	u	L										10.0%	20%	18%	10%				2.5%	
	8703.60.13		Hearses not more than three years old	u											10.0%	20%	18%	Ex			Rs.1,450/- per cm3		
	8703.60.14		Hearses more than three years old	u	L										10.0%	20%	18%	Ex			Rs.1,450/- per cm3		
	8703.60.15		Auto-trishaws, not more than two years old	u	TS	ļ									10.0%	20%	18%	Ex			Rs.2,750/- per cm3		+
	8703.60.16 8703.60.18		Auto-trishaws, more than two years old Other, not more than three years old	u u	L TS										10.0% 10.0%	20%	18% 18%	Ex Ex			Rs.2,750/- per cm ³ Rs.1,710,000/- per		+
	8703.60.19		Other, more than three years old														18%				unit Rs.1,710,000/- per		+
			Motor cars including station wagons and racing cars	u	L										10.0%	20%	19%	Ex			unit		+
			of cylinder capacity not exceeding 1,000 cc :																				

HS Hdg	HS Code	Description	Unit	ICL/						ferenti					Gen Duty	VAT	PAL		ess	Excise (S.P.D)	SSCL	5 C I
no nug	II3 Code	Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	FAL	GEN	SG	LACISE (S.F.D)	3301	<u> </u>
	8703.60.21	Go-Karts , not more than three years old	u	TS										10%	Free	18%	10%				2.5%	
	8703.60.22	Go-Karts , more than three years old	u	L										10%	Free	18%	10%				2.5%	1
	8703.60.23	Quadricycle of cylinder capacity not exceeding 300																		-	2.570	
		cc, not more than three years old	u	TS										10.0%	20%	18%	Ex			Rs.456,000/- per unit		
	8703.60.24	Quadricycle of cylinder capacity not exceeding 300	u	L										10.0%	20%	18%	Ex			Rs.456,000/- per unit		
		cc, more than three years old	u	-										10.070	2070	10 /0	LA			103.130,000/ per unic		
	8703.60.25	All terrain vehicle (ATV), not more than three years	u	TS										10.0%	20%	18%	10%				2.5%	
	8703.60.26	All terrain vehicle (ATV), more than three years old																				
	0703.00.20	All terrain vehicle (ATV), more than three years ou	u	L										10.0%	20%	18%	10%				2.5%	
	8703.60.28	Other, not more than three years old		TO										10.00/	2004	4004	-			Rs.1,710,000/- per		
		,,,,	u	TS										10.0%	20%	18%	Ex			unit		
	8703.60.29	Other, more than three years old	u	L										10.0%	20%	18%	Ex			Rs.1,710,000/- per		
			u	-										10.070	2070	10 /0	LA			unit		
		Of a cylinder capacity exceeding 1,000 cc but not														18%						
	8703.60.31	exceeding 1.500 cc : Ambulances and prison vans, not more than three	_											-	+							+
	8703.00.31	vears old	u											10.0%	20%	18%	10%				2.5%	
	8703.60.32	Ambulances and prison vans, more than three years	:																			-
	0,00100102	old	' u	L										10.0%	20%	18%	10%				2.5%	
	8703.60.33	Hearses not more than three years old	u											10.0%	20%	18%	Ex			Rs.2,300/- per cm3		
	8703.60.34	Hearses more than three years old	u	L										10.0%	20%	18%	Ex			Rs.2,300/- per cm3		
	8703.60.35	Motor cars including station wagons and racing cars	,																	1000		
		not more than three years old																		cm ³ <x≤1300cm<sup>3=Rs.</x≤1300cm<sup>		
			u	TS										10.0%	20%	18%	Ex			2,600/- per cm ³ 1300		
																				cm ³ <x≤1500cm<sup>3=Rs.</x≤1500cm<sup>		
																				3,250/- per cm ³		
	8703.60.36	Motor cars including station wagons and racing cars																		1000		
		more than three years old	,																	cm³ <x≤1300cm³=rs.< td=""><td></td><td></td></x≤1300cm³=rs.<>		
			u	L										10.0%	20%	18%	Ex			2,600/- per cm3		
			u	-										10.070	2070	10 /0				1300		
																				cm³ <x≤1500cm³=rs.< td=""><td></td><td></td></x≤1500cm³=rs.<>		
	0702 60 20	Other act areas they three corrected	-																	3,250/- per cm ³ 1000		+
	8703.60.38	Other, not more than three years old																		cm³ <x≤1300cm³=rs.< td=""><td></td><td></td></x≤1300cm³=rs.<>		
				-										10.001			-			2,600/- per cm ³		
			u	TS										10.0%	20%	18%	Ex			1300		
																				cm³ <x≤1500cm³=rs.< td=""><td></td><td></td></x≤1500cm³=rs.<>		
																				3,250/- per cm3		
	8703.60.39	Other, more than three years old																		1000		
																				cm ³ <x≤1300cm<sup>3=Rs.</x≤1300cm<sup>		
			u	L										10.0%	20%	18%	Ex			2,600/- per cm ³ 1300		
																				cm ³ <x≤1500cm<sup>3=Rs.</x≤1500cm<sup>		
																				3,250/- 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 :																				
	8703.60.41	Androda and anima and and and the state	-																			+
	8703.60.41	Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%				2.5%	
	8703.60.42	Ambulances and prison vans more than three years																				-
		old	u	L										10.0%	20%	18%	10%				2.5%	
	8703.60.43	Hearses not more than three years old	u											10.0%	20%	18%	Ex			Rs.2,850/- per cm3		
	8703.60.44	Hearses more than three years old	u	L										10.0%	20%	18%	Ex			Rs.2,850/- per cm3		\perp
	8703.60.48	Other, not more than three years old	u	TS		<u> </u>					L			10.0%	20%	18%	Ex			Rs.6,500/- per cm3		่
	8703.60.49	Other, more than three years old	u	L										10.0%	20%	18%	Ex			Rs.6,500/- per cm3		+
		Motor cars including station wagons and racing cars													1							
		of a cylinder capacity exceeding 1,500 cc but not exceeding 2.000 cc :													1							
	8703.60.51	Of a cylinder capacity not exceeding 1,600 cc, not		1_		1									1 -	<u> </u>						+
			u	TS	1	1	1	1	1 1			1	l I	10.0%	20%	18%	Ex	1	1	Rs.4,550/- per cm3	1	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI					erenti				Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	БСL
ns nag	ns code	Description	Unit	SLSI	AP	AD	BN	GT	PK		SD	SG	Gen Duty	VAT	PAL	GEN SG	Excise (S.P.D)	SSUL	<u>рс</u> (
	8703.60.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	L								10.0%	20%	18%	Ex		Rs.4,550/- per cm ³		
	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								10.0%	20%	18%	Ex		Rs.5,900/- per cm ³		
	8703.60.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	u	L								10.0%	20%	18%	Ex		Rs.5,900/- per cm ³		
	8703.60.58	Other, not more than three years old	u	TS								10.0%	20%	18%	Ex		Rs.6,500/- per cm3		
	8703.60.59	Other, more than three years old	u	L								10.0%	20%	18%	Ex		Rs.6,500/- per cm3		
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																	
	8703.60.61	Ambulances and prison vans not more than three vears old	u									10.0%	20%	18%	10%			2.5%	
	8703.60.62	Ambulances and prison vans more than three years old	u	L								10.0%	20%	18%	10%			2.5%	
	8703.60.63	Hearses not more than three years old	u									10.0%	20%	18%	Ex		Rs.2,850/- per cm3		
	8703.60.64 8703.60.68	Hearses more than three years old Other, not more than three years old	u	L	-					-		10.0%	20%	18%	Ex		Rs.2,850/- per cm ³ 2000		
	6703.00.06	Ouler, not more than time years out	u	TS								10.0%	20%	18%	Ex		cm ³ < x≤2500cm ³ =Rs. 6,850/- per cm ³ 2500 cm ³ < x≤2750cm ³ =Rs. 8,000/- per cm ³ 2750 cm ³ < x≤3000cm ³ =Rs. 9,100/- per cm ³		
	8703.60.69	Other, more than three years old	u	L								10.0%	20%	18%	Ex		2000 cm³ <x≤2500cm³=rs. 6.850/- per cm³ 2500 cm³<x≤2750cm³=rs. 8,000/- per cm³ 2750 cm³<x≤3000cm³=rs. 9,100/- per cm³</x≤3000cm³=rs. </x≤2750cm³=rs. </x≤2500cm³=rs. 		
		 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								10.0%	20%	18%	Ex		2000 cm3 <x≤2500cm3=rs. 6,850/- per cm3 2500 cm3<x≤2750cm3=rs. 8,000/- per cm3 2750 cm3<x≤3000cm3=rs. 9,100/- per cm3</x≤3000cm3=rs. </x≤2750cm3=rs. </x≤2500cm3=rs. 		
	8703.60.72	More than three years old	u	L								10.0%	20%	18%	Ex		9,100/- per cm3 2000 cm3 <x≤2500cm3=rs. 6,850/- per cm3 2500 cm3<x≤2750cm3=rs. 8,000/- per cm3 2750 cm3<x≤3000cm3=rs. 9,100/- per cm3</x≤3000cm3=rs. </x≤2750cm3=rs. </x≤2500cm3=rs. 		
		 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc : 																	

		Description	11	ICL/					Prefe	erenti	ial Du	ty			Con Duty	VAT	DAL	l C	ess		6661	6.0.
HS Hdg	HS Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN				SD	SG	Gen Duty	VAT	PAL	GEN	SG	Excise (S.P.D)	SSCL	SCL
	0702 (0.01															-			-			
	8703.60.81	Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%				2.5%	
	8703.60.82	Ambulances and prison vans more than three years		1										10.00/	200/	100/	100/				2 50/	
		old	u	L										10.0%	20%	18%	10%				2.5%	
	8703.60.83	Hearses not more than three years old	u											10.0%	20%	18%	Ex			Rs.4,000/- per cm3		
	8703.60.84	Hearses more than three years old	u	L										10.0%	20%	18%	Ex		-	Rs.4,000/- per cm3		
	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										10.0%	20%	18%	Ex			10,250/- per cm3		
				_																4000		
																				cm3<=Rs.11,400/-		
																				per cm3		
	8703.60.89	Other, more than three years old																		3000		
																				cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
			u											10.0%	20%	18%	Ex			10,250/- per cm3		
			u	-										10.070	2070	10 /0				4000		
																				cm3<=Rs.11,400/-		
																				per cm3		
		Motor cars including station wagons and racing cars																				
		of a cylinder capacity exceeding 3000 cc :												-				-	-			
	8703.60.91	Not more than three years old																		3000		
																				cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
			u	TS										10.0%	20%	18%	Ex			10,250/- per cm3		
			-																	4000		
																				cm3<=Rs.11,400/-		
																				per cm3		
	8703.60.92	More than three years old																		3000		
																				cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
			u											10.0%	20%	18%	Ex			10,250/- per cm3		
			u	-										10.070	2070	10 /0				4000		
																				cm ³ <=Rs.11,400/-		
																				per cm3		
	8703.70	 Other vehicles, with both compression-ignition 																				
		internal combustion piston engine (diesel or semi-																				
		diesel) and electric motor as motors for propulsion,																				
		capable of being charged by plugging to external source of electric power :																				
		Vehicles other than motor cars including station																				
		wagons and racing cars, of cylinder capacity not																				
		exceeding 1.000 cc :																				
	8703.70.11	Ambulances and prison vans not more than three	u											10.0%	20%	18%	10%				2.5%	
	0702 70 12	years old	-																			
	8703.70.12	Ambulances and prison vans more than three years	u	L										10.0%	20%	18%	10%				2.5%	
	8703.70.13	Hearses not more than three years old	u											10.0%	20%	18%	Ex		1	Rs.2,300/- per cm3		
	8703.70.14	Hearses more than three years old	u	L										10.0%	20%	18%	Ex			Rs.2,300/- per cm ³		
	8703.70.15	Auto-trishaws, not more than two years old	u	TS										10.0%	20%	18%	Ex			Rs.1,650/- per cm3		
	8703.70.16	Auto-trishaws, more than two years old	u	L										10.0%	20%	18%	Ex			Rs.1,650/- per cm3		
	8703.70.18	Other, not more than three years old	u	TS		ļ								10.0%	20%	18%	Ex			Rs.3,900/- per cm3		L
	8703.70.19	Other, more than three years old	u	L										10.0%	20%	18%	Ex		+	Rs.3,900/- per cm3		
		Motor cars including station wagons and racing cars,																				
		of cylinder capacity not exceeding 1,000 cc :	1			1										1						1
	8703.70.21	Go-Karts, not more than three years old	u	TS										10.0%	Free	18%	10%				2.5%	1
	8703.70.22	Go-Karts, more than three years old	u	L										10.0%	Free	18%	10%				2.5%	
	8703.70.23	Quadricycle of cylinder capacity not exceeding 300	u	TS										10.0%	20%	18%	Ex			Rs.456,000/- per unit		
		cc, not more than three years old	u	13										10.070	2070	1070	LX			ra50,000/- per unit		
	8703.70.24	Quadricycle of cylinder capacity not exceeding 300	u	L										10.0%	20%	18%	Ex			Rs.456,000/- per unit		
	1	cc, more than three years old	Ĩ												_0.0					,, por anic		1

Hdg	HS Code	Description	Unit	ICL/					Prefe	erenti	al Du	ty			Gen Duty	VAT	PAL	C	ess	Excise (S.P.D)	SSCL	ьc
пад	HS Code	Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	GEN	SG	Excise (S.P.D)	SSCL	<u> </u>
	0702 70 25	All terrein vehicle (ATV) not more than three very	_																			—
	8703.70.25	All terrain vehicle (ATV), not more than three years	u	TS										10.0%	20%	18%	10%				2.5%	
	8703.70.26	All terrain vehicle (ATV), more than three years old												10.00/	200/	18%	100/				2.5%	
			u	L										10.0%	20%		10%				2.5%	
	8703.70.28	Other, not more than three years old	u	TS										10.0%	20%	18%	Ex			Rs.3,900/- per cm3		<u> </u>
	8703.70.29	Other, more than three years old	u	L										10.0%	20%	18%	Ex			Rs.3,900/- per cm3		
		 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																				-
	0,001,0101	years old	u											10.0%	20%	18%	10%				2.5%	
	8703.70.32	Ambulances and prison vans, more than three years	u	L										10.0%	20%	18%	10%				2.5%	
	8703.70.33	old		-										10.0%						D 2 200/	2.570	
	8703.70.33 8703.70.34	Hearses not more than three years old	u	<u> </u>										10.0%	20% 20%	18% 18%	Ex Ex			Rs.2,300/- per cm ³ Rs.2,300/- per cm ³		-
	8703.70.34	Hearses more than three years old Motor cars including station wagons and racing cars	-																			-
	0703.70.33	not more than three years old	′u	TS										10.0%	20%	18%	Ex			Rs.3,900/- per cm3		
	8703.70.36	Motor cars including station wagons and racing cars	, u	L										10.0%	20%	18%	Ex			Do 2 000/ nor on?		
		more than three years old		-																Rs.3,900/- per cm3		
	8703.70.38	Other, not more than three years old	u	TS										10.0%	20%	18%	Ex			Rs.3,900/- per cm3		_
	8703.70.39	Other, more than three years old	u											10.0%	20%	18%	Ex			Rs.3,900/- per cm3		+
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity																				
		exceeding 1,500 cc but not exceeding 2,000 cc :																				
	8703.70.41	Ambulances and prison vans not more than three	u											10.0%	20%	18%	10%				2.5%	
		years old	u											10.0%	20%	18%	10%				2.5%	
	8703.70.42	Ambulances and prison vans more than three years	u	L										10.0%	20%	18%	10%				2.5%	
	0702 70 42	old	-	-												18%				Do 2 400/ man and	2.070	-
	8703.70.43 8703.70.44	Hearses not more than three years old Hearses more than three years old	u			+ +								10.0% 10.0%	20% 20%	18%	Ex Ex			Rs.3,400/- per cm ³ Rs.3,400/- per cm ³		-
	8703.70.44	Other, not more than three years old	u	TS										10.0%	20%	18%	Ex			Rs.7,850/- per cm ³		+
	8703.70.49	Other, more than three years old	u	L										10.0%	20%	18%	Ex			Rs.7,850/- per cm ³		-
		Motor cars including station wagons and racing cars																				
		of a cylinder capacity exceeding 1,500 cc but not																				
		exceeding 2.000 cc :																				
	8703.70.51	Of a cylinder capacity not exceeding 1,600 cc, not	u	TS										10.0%	20%	18%	Ex			Rs.5,250/- per cm3		
	8703.70.52	Of a cylinder capacity not exceeding 1,600 cc, more													-							+
	8703.70.32	than three years old	u	L										10.0%	20%	18%	Ex			Rs.5,250/- per cm3		
	8703.70.53	Of a cylinder capacity exceeding 1,600 cc, but not																				1
		exceeding 1,800 cc, not more than three years old	u	TS										10.0%	20%	18%	Ex			Rs.6,500/- per cm3		
	8703.70.54	Of a cylinder capacity exceeding 1,600 cc, but not															-					
		exceeding 1,800 cc, more than three years old	u	L										10.0%	20%	18%	Ex			Rs.6,500/- per cm3		
	8703.70.58	Other, not more than three years old	u	TS										10.0%	20%	18%	Ex			Rs.7.850/- per cm3		-
	8703.70.59	Other, more than three years old	u	L										10.0%	20%	18%	Ex			Rs.7,850/- per cm ³		t
		Vehicles other than motor cars including station																				Γ
		wagons and racing cars of a cylinder capacity																				
		exceeding 2,000 cc but not exceeding 3000 cc :																				
	0702 70 64		_												-							_
	8703.70.61	Ambulances and prison vans not more than three	u											10.0%	20%	18%	10%				2.5%	
	8703.70.62	Ambulances and prison vans more than three years	-																			-
	0703.70.02	old	u	L										10.0%	20%	18%	10%				2.5%	
	8703.70.63	Hearses not more than three years old	u											10.0%	20%	18%	Ex			Rs.4,550/- per cm3		
	8703.70.64	Hearses more than three years old	u	L										10.0%	20%	18%	Ex			Rs.4,550/- per cm3		
	8703.70.68	Other, not more than three years old				[T		ΙΓ	T					_					2000		1
															1					cm ³ <x≤2500cm<sup>3=Rs.</x≤2500cm<sup>		I.
															1					8000/- per cm ³ 2500		1
			u	TS										10.0%	20%	18%	Ex			2500 cm³ <x≤2750cm³=rs.< td=""><td></td><td>1</td></x≤2750cm³=rs.<>		1
	1		u u		1	1			I I			1		10.070	2070	10/0	LA			9,100/- per cm ³		1

HS Hdg	HS Code	Description	Unit	ICL/ SLSI						ferent					Gen Duty	VAT	PAL		ess	Excise (S.P.D)	SSCL	БСL
пэпиу	H5 Coue	Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	GEN	SG	Excise (S.P.D)	SSCL	9
			-																	2750		
																				2750 cm3 <x≤3000cm3=rs< td=""><td></td><td></td></x≤3000cm3=rs<>		
																				10,250/- per cm ³		
	8703.70.69	 Other, more than three years old																		2000		
																				cm³ <x≤2500cm³=rs.< td=""><td></td><td></td></x≤2500cm³=rs.<>		
																				8000/- per cm ³ 2500		
			u	L										10.0%	20%	18%	Ex			cm³ <x≤2750cm³=rs.< td=""><td></td><td></td></x≤2750cm³=rs.<>		
																				9,100/- per cm ³		
																				2750		
																				cm3 <x≤3000cm3=rs< td=""><td></td><td></td></x≤3000cm3=rs<>		
		 Motor cars including station wagons and racing cars	-						-											10,250/- per cm3		+
		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																		2000		
		(adults) including the driver, with non-monocoque																		cm ³ <x≤2500cm<sup>3=Rs. 8000/- per cm³</x≤2500cm<sup>		
		body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total																		2500		
		payload (of persons and cargo) of over 800 kg, not	u	TS										10.0%	20%	18%	Ex			cm³ <x≤2750cm³=rs.< td=""><td></td><td></td></x≤2750cm³=rs.<>		
		more than three years old																		9,100/- per cm3		
																				2750		
																				cm ³ <x≤3000cm<sup>3=Rs 10,250/- per cm³</x≤3000cm<sup>		
	8703.70.72	 Motor -homes, specially equipped for habitation																		10,230/ Ber em		\square
		(with sleeping, cooking, toilet facilities etc), not	u	TS										10.0%	20%	18%	10%				2.5%	
	8703.70.78	 more than three years old	-																	2000		+
	8703.70.78	 Other, not more than three years old														18%				2000 cm³ <x≤2500cm³=rs.< td=""><td></td><td></td></x≤2500cm³=rs.<>		
																				8000/- per cm3		
																	_			2500		
			u	TS										10.0%	20%		Ex			cm ³ <x≤2750cm<sup>3=Rs.</x≤2750cm<sup>		
																18%				9,100/- per cm ³ 2750		
																				cm3 <x≤3000cm3=rs< td=""><td></td><td></td></x≤3000cm3=rs<>		
																				10,250/- per cm3		
	8703.70.79	 Other, more than three years old																		2000		
																				cm ³ <x≤2500cm<sup>3=Rs. 8000/- per cm³</x≤2500cm<sup>		
																				2500		
			u	L										10.0%	20%	18%	Ex			cm³ <x≤2750cm³=rs.< td=""><td></td><td></td></x≤2750cm³=rs.<>		
																				9,100/- per cm ³ 2750		
																				cm3 <x≤3000cm3=rs< td=""><td></td><td></td></x≤3000cm3=rs<>		
																				10,250/- per cm3		
		 Vehicles other than motor cars including station																				
		wagons and racing cars of a cylinder capacity exceeding 3000 cc :																				
	8703.70.81	 Ambulances and prison vans not more than three												10.00/	2007	100/	100/				2.50/	
		years old	u											10.0%	20%	18%	10%				2.5%	
	8703.70.82	 Ambulances and prison vans more than three years	u	L										10.0%	20%	18%	10%				2.5%	
	8703.70.83	 old Hearses not more than three years old	u											10.0%	20%	18%	Ex			Rs.4,550/- per cm3		+
	8703.70.84	 Hearses more than three years old	u	L										10.0%	20%	18%	Ex			Rs.4,550/- per cm ³		
	8703.70.88	 Other, not more than three years old																		3000		
						1					1									cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
			u	TS										10.0%	20%	18%	Ex			11,400/- per cm3		
			ľ											10.070	2070	10 /0	LA			4000		
																				cm3<=Rs.12,550/-		
						1					1								1	per cm3		

HS Hdg	HS Code		Description	Unit	ICL/					Pre	ferent	ial Du	ity			Gen Duty	VAT	PAL	Ce	ess	Excise (S.P.D)	SSCL	sсı
нь над	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT		PK			SD	SG	Gen Duty	VAI	PAL	GEN	SG	Excise (S.P.D)	SSCL	5 C I
	8703.70.89		Other more than three years old																				
	8703.70.89		Other, more than three years old	u	L																3000		
																					cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
															10.0%	20%	18%	Ex			11,400/- per cm3		
																					4000		
																					cm3<=Rs.12,550/-		
			Motor cars including station wagons and racing cars														1				per cm3		
			of a cylinder capacity exceeding 3000 cc :																				
	8703.70.91		Motor -homes, specially equipped for habitation																				
			(with sleeping, cooking, toilet facilities etc), not	u	TS										10.0%	20%	18%	10%				2.5%	
	8703.70.98		more than three years old Other, not more than three years old													+							
	8703.70.98		other, not more than three years old																		3000		
																					cm ³ <x≤4000cm<sup>3=Rs.</x≤4000cm<sup>		
				u	TS										10.0%	20%	18%	Ex			11,400/- per cm3		
																					4000		
																					cm ³ <=Rs.12,550/- per cm ³		
	8703.70.99		Other, more than three years old													1							
																					3000 cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
					Ι.													_			11,400/- per cm ³		
				u	L										10.0%	20%	18%	Ex			4000		
																					4000 cm ³ <=Rs.12,550/-		
																					per cm ³		
	8703.80	-	Other vehicles, with only electric motor for																				
			propulsion :																				
	8703.80.11		Electric auto-trishaws : Not more than two years old														-				Rs.8,550 per kW for		
	8703.80.11		Not more than two years ou																		not more than one		
				u	TS										10.0%	20%	18%	Ex			vear old		
																					Rs.11,400 per kW for		
	8703.80.12		More than two years old		L										10.0%	20%	18%	Ex			other Rs.17,100 per kW		
	8703.80.12		Other, powered by on board accumulators charged	u	L			-							10.0%	20%	18%	EX			KS.17,100 per KW		
			solely by electricity generated by on board solar																				
			electricity panels :																				
	8703.80.21		Not more than 3 years old																		Rs.8,550 per kW for		
				u	TS										10.0%	20%	18%	Ex			not more than one year old		
				u	15										10.070	2070	10 /0	LA			Rs.17,100 per kW for		
																					other		
	8703.80.22		More than 3 years old	u	L										10.0%	20%	18%	Ex			Rs.22,800 per kW		
			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		TS												1				Rs.8,550 per kW for		
																					not more than one		
				u											10.0%	20%	18%	Ex			year old		
																					Rs.17,100 per kW for other		
	8703.80.32		Capacity of motors exceeding 50kW, but not		TS												1				Rs.11,400 per kW for		
	21 00.001.02		exceeding 100kW													1	1				not more than one		
				u											10.0%	20%	18%	Ex			year old		
																1	1				Rs.17,100 per kW for		
	8703.80.33		Capacity of motors exceeding 100kW, but not	+	TS		+	1		<u> </u>						1					other Rs.17,100 per kW for		
	0,00.00.00		exceeding 200kW		13											1	1				not more than one		
		1	5	u	1			1		1					10.0%	20%	18%	Ex			vear old Rs.28,500 per kW for		
																1	1				Rs.28,500 per kW for		
		I		1			I	1		<u> </u>						1	<u> </u>				otherr		

HS Hdg	HS Code	Description	Unit	ICL/					Pre	ferent	ial Du	ty			Gen Duty	VAT	PAL	Ce	SS	Excise (S.P.D)	SSCL	БСΙ
ns nug	n3 coue	Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	GEN	SG	Excise (3.P.D)	SSCL	
	8703.80.34	 Capacity of motors exceeding 200kW	u	TS										10.0%	20%	18%	Ex			Rs.45,600 per kW for not more than one year old Rs.62,700 per kW for		
		 Other , driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid) , more than 3 years old :																		other		
	8703.80.41	 Capacity of motors not exceeding 50kW	u	L										10.0%	20%	18%	Ex			Rs.22,800 per kW		
	8703.80.42	 Capacity of motors exceeding 50kW but not exceeding 100kW	u	L										10.0%	20%	18%	Ex			Rs.34,200 per kW		J
	8703.80.43	 Capacity of motors exceeding 100kW but not exceeding 200kW	u	L										10.0%	20%	18%	Ex			Rs.51,300 per kW		
	8703.80.44	 Capacity of motors exceeding 200kW	u	L										10.0%	20%	18%	Ex			Rs.68,400 per kW		
		 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	ΤS										10.0%	20%	18%	Ex			Rs.8,550 per kW for not more than one year old Rs.17,100 per kW for other		
	8703.80.52	 Capacity of motors exceeding 50kW, but not exceeding 100kW	u	TS										10.0%	20%	18%	Ex			Rs.11,400 per kW for not more than one <u>vear old</u> Rs.17,100 per kW for not more than one		
	8703.80.53	 Capacity of motors exceeding 100kW, but not exceeding 200kW	u	TS										10.0%	20%	18%	Ex			vear old Rs.17,100 per kW for not more than one vear old Rs.28,500 per kW for not more than one vear old		
	8703.80.54	 Capacity of motors exceeding 200kW	u	TS										10.0%	20%	18%	Ex			Rs.45,600 per kW for not more than one year old Rs.62,700 per kW for other		
		 Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board, more than 3 years old :																				
	8703.80.61	 Capacity of motors not exceeding 50kW	u	L										10.0%	20%	18%	Ex			Rs.22,800 per kW		_
	8703.80.62	 Capacity of motors exceeding 50kW but not exceeding 100kW	u	L										10.0%	20%	18%	Ex			Rs.34,200 per kW		
	8703.80.63	 Capacity of motors exceeding 100kW but not exceeding 200kW	u	L										10.0%	20%	18%	Ex			Rs.51,300 per kW		
	8703.80.64	 Capacity of motors exceeding 200kW	u	L					1					10.0%	20%	18%	Ex			Rs.68,400 per kW		
	8703.80.71	 Other : Not more than three years old	u	TS										10.0%	20%	18%	Ex			Rs.45,600 per kW for not more than one year old		
																18%				Rs.62,700 per kW for other		

HS Hdg	HS Code		Description	Unit	ICL/					Pre	ferenti	ial Du	ıty			Gen Duty	VAT	PAL	0	ess	Excise (S.P.D)	SSCL	5 C I
ns nug	H3 Coue		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	FAL	GEN	SG	Excise (3.P.D)	SSCL	
	8703.80.72		More than three years old	ш	L/TS								-		10.0%	20%	18%	Ex			Rs.68,400 per kW		
	8703.90	-	Other :		415								1		10.070	2070	10 /0				13.00, 100 DCI KW		1
	8703.90.10		Not more than three years old	u	TS										20.0%	20%	18%	Ex			Rs.1,140,000 per unit		
	8703.90.20		More than three years old	u	L										20.0%	20%	18%	Ex			Rs.1,710,000 per unit		
				u	-								-		20.070	2070	10 /0	LA			10.1,710,000 per unic		
87.04			Motor vehicles for the transport of goods.																				
	8704.10		Duran and day of history	u	TS					- Free	Free		Free	Free	Free	Free	18%	10%				2.5%	-
	8704.10	-	Dumpers designed for off-highway use Other, with only compression-ignition internal	u	15					Free	riee		Free	Free	Free	Free	18%	10%				2.5%	+
			combustion piston engine (diesel or semi-diesel) :																				
	8704.21		g.v.w. not exceeding 5 tonnes																				1
			Special purpose tankers/bowsers and trucks :																				<u> </u>
	8704.21.11		Tankers / bowsers with stainless steel tanks for	u	TS				Free						Free	Free	18%	10%				2.5%	
	8704.21.12		transport of milk, not more than five years old Tankers / bowsers with stainless steel tanks for																				
	0704.21.12		transport of milk, more than five years old	u	L				Free						Free	Free	18%	10%				2.5%	
	8704.21.13		Garbage trucks equipped with waste compacting																				
			mechanism, not more than five years old	u											Free	Free	18%	10%				2.5%	
	8704.21.14		Garbage trucks equipped with waste compacting mechanism, more than five years old	u	L										Free	Free	18%	10%				2.5%	Ι
																	100/						
	8704.21.21		Auto-trishaws : Not more than four years old	ш	TS										Free	Free	18% 18%	Ex	-		Rs.450/- per cm ³		
	8704.21.21		More than four years old	<u>u</u> u	15								1		Free	Free	18%	Ex Ex			Rs.450/- per cm3		<u> </u>
	0/01.21.22		Chassis fitted with engines and cabs	u	-								1		1100	Thee	18%	LA			No. 150/ per emis		1
	8704.21.31		for vehicles of national subdivision 8704.21.43, not more than four years old	u	TS										20.0%	20%	18%	Ex			Rs.570,000 per unit		
	8704.21.32		for vehicles of national subdivision 8704.21.44, more than four years old	u	L										20.0%	20%	18%	Ex			Rs.1,140,000 per unit		
	8704.21.33		for vehicles of national subdivision 8704.21.51, not more than four years old	u	ΤS										20.0%	20%	18%	Ex			Rs.570,000 per unit		
	8704.21.34		for vehicles of national subdivision 8704.21.52, more than four years old	u	L										20.0%	20%	18%	Ex			Rs.1,140,000 per unit		
	8704.21.35		for vehicles of national subdivision 8704.21.63, not more than four years old	u	TS										20.0%	20%	18%	Ex			Rs.570,000 per unit		
	8704.21.36		for vehicles of national subdivision 8704.21.64, more than four years old	u	L										20.0%	20%	18%	Ex			Rs.1,140,000 per unit		
	8704.21.37		for vehicles of national subdivision 8704.21.67, not more than four years old	u	TS										20.0%	20%	18%	Ex			Rs.1,596,000 per unit		
	8704.21.38		for vehicles of national subdivision 8704.21.68, more than four years old	u	L										20.0%	20%	18%	Ex			Rs.2,850,000 per unit		
			Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																				
	8704.21.41		Cargo carrying capacity of less than 800kg, not more than four years old	u	TS										10.0%	20%	18%	Ex			Rs.684,000 per unit		┢
	8704.21.42		Cargo carrying capacity of less than 800kg , more than four years old	u	L										10.0%	20%	18%	Ex			Rs.1,140,000 per unit		t
	8704.21.43		Cargo carrying capacity of 800kg or more, not more than four years old	u	TS										20.0%	20%	18%	Ex			Rs.684,000 per unit		
	8704.21.44		Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	Ex			Rs.1,140,000 per unit		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI						erenti					Gen Duty	VAT	PAL	Ce	ess	Excise (S.P.D)	SSCL	БСL
no nug	IIS Code	Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	FAL	GEN	SG	Excise (S.F.D)	3301	
		 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										10.0%	20%	18%	Ex			Rs.1,140,000 per unit		
	8704.21.52	 More than four years old	u	L										10.0%	20%	18%	Ex			Rs.2,280,000 per unit		
		 Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg.																				
	8704.21.61	 Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old	u	TS										10.0%	20%	18%	Ex			Rs.684,000 per unit		
	8704.21.62	 Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, more than four years old	u	L										10.0%	20%	18%	Ex			Rs.1,140,000 per unit		
	8704.21.63	 Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	u	TS										20.0%	20%	18%	Ex			Rs.684,000 per unit		
	8704.21.64	 Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four vears old	u	L										20.0%	20%	18%	Ex			Rs.1,140,000 per unit		
	8704.21.65	 Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u	TS										20.0%	20%	18%	Ex			Rs.1,710,000 per unit		
	8704.21.66	 Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	u	L										20.0%	20%	18%	Ex			Rs.2,850,000 per unit		
	8704.21.67	 Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u	TS										20.0%	20%	18%	Ex			Rs.1,710,000 per unit		
	8704.21.68	 Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	Ex			Rs.2,850,000 per unit		
		 Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																				
	8704.21.71	 Not more than four years old	u	TS										20.0%	20%	18%	Ex			Rs.2,280,000 per unit		
	8704.21.72	 More than four years old	u	L										20.0%	20%	18%	Ex			Rs.2,850,000 per unit		
	8704.21.91	 Other : Other vehicles with separate bodies for cabin and cargo area, not more than four years old	u	TS										20.0%	20%	18%	Ex			Rs.5,700,000 per unit		
	8704.21.92	 Other vehicles with separate bodies for cabin and cargo area, more than four years old	u	L										20.0%	20%	18%	Ex			Rs.6,840,000 per unit		1
	8704.21.93	 Other vehicles not more than four years old	u	TS										20.0%	20%	18%	Ex			Rs.5,130,000 per unit		
	8704.21.99	 Other vehicles more than four years old	u	L										20.0%	20%	18%	Ex			Rs.6,840,000 per unit		
	8704.22	 g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI					Pre	ferenti	ial Du	ity			Gen Duty	VAT	PAL	C	ess	Excise (S.P.D)	SSCL	5 C I
n5 nug	H3 Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	GEN	SG	Excise (S.P.D)	SSCL	
						 	\vdash			<u> </u>	<u> </u>	<u> </u>	<u> </u>				-						_
			Tankers and bowsers with stainless steel tanks for			1	!																
	8704.22.41		transport of milk and refrigerated trucks : Not more than five years old	u	TS	<u> </u>	\vdash		Free	Eroo	Free	<u> </u>	Free	Free	Free	Free	18%	10%		+		2.5%	
	8704.22.41		More than five years old but less than ten years old	u			┝──┦		rree	Free	Free	<u> </u>	Free	Free	Free	Free		10%		1		2.5%	+
	0704.22.42		Profe than five years out but less than ten years out	u	TS	l I	/		Free	Free	Free		Free	Free	Free	Free	18%	Ex			Rs.1,710,000 per unit		
	8704.22.43		More than ten years old				<u> </u>			<u> </u>	<u> </u>		<u> </u>	\vdash						1			+
	0/01.22.15			u	L	l I	/		Free	Free	Free		Free	Free	Free	Free	18%	Ex			Rs.3,420,000 per unit		
			Garbage trucks equipped with waste compacting			1					1												1
			mechanism :			l I	/																
	8704.22.51		Not more than five years old	u					Free	Free	Free	1	Free	Free	Free	Free	18%	10%				2.5%	+
	8704.22.52		More than five years old	u	L	1			Free		Free		Free	Free	Free	Free	18%	Ex			Rs.142,000 per unit	2.570	1
			Other :			í T						1	1				18%						1
	8704.22.61		Not more than five years old		TC	í			E.e.e.	E.e.e.	E.e.e.		Even	Even	Even	E.e.e.	18%	E			De 1 140 000 menuit		
				u	TS	i i	/		Free	Free	Free		Free	Free	Free	Free	18%	Ex			Rs.1,140,000 per unit		
	8704.22.62		More than five years old but less than ten years old	u	TS				Eroo	Eroo	Eroo		Eroo	Free	Free	Free	18%	Ex			Do 2 950 000 por upit		
				u	15	I			Free	Free	Free		Free	Free	Free	Free	18%	EX			Rs.2,850,000 per unit		
	8704.22.63		More than ten years old	u	L	i i	/		Free	Free	Free		Free	Free	Free	Free	18%	Ex			Rs.4,560,000 per unit		
				u	L	L			nee	THEE	TIEE		TIEE	TIEE	TIEE	Tiee	10 /0	LA			KS.4,300,000 per unit		
	8704.23		g.v.w. exceeding 20 tonnes :			l I	/																
			Tankers and bowsers with stainless steel tanks for			1					1												1
			transport of milk and refrigerated trucks :			l I	/																
	8704.23.51		Not more than five years old	u	TS	1			Free	Free	Free		Free	Free	Free	Free	18%	10%				2.5%	
	8704.23.52		More than five years old but less than ten years old		TS	1			Free	Eree.	Free		Free	- Free	Гиал	Гиол	18%	Ev			Do 1 710 000 non unit		
			, , ,	u	15	I			Free	Free	Free		Free	Free	Free	Free	18%	Ex			Rs.1,710,000 per unit		
	8704.23.53		More than ten years old	u	L	1			Free	Free	Free		Free	Free	Free	Free	18%	Ex			Rs.3,420,000 per unit		
				u	L	L			nee	THEE	TIEE		TIEE	TIEE	TIEE	Tiee	10 /0	LA			K3.3,420,000 per unit		
			Garbage trucks equipped with waste compacting			i i	/																
			mechanism :			L						\square											
	8704.23.61		Not more than five years old	u		Ļ				Free		<u> </u>	Free	Free	Free	Free	18%	10%				2.5%	
	8704.23.62		More than five years old	u	L					Free	Free	<u> </u>	Free	Free	Free	Free	18%	Ex			Rs.142,500 per unit		+
			Other :			 				<u> </u>	<u> </u>	<u> </u>	<u> </u>				18%			-			+
	8704.23.71		Not more than five years old	u	TS	l I	/			Free	Free		Free	Free	Free	Free	18%	Ex			Rs.1,140,000 per unit		
	0704 00 70					<u> </u>	\vdash			 '	<u> </u>	──	<u> </u>										+
	8704.23.72		More than five years old but less than ten years old	u	TS	l I	/			Free	Free		Free	Free	Free	Free	18%	Ex			Rs.2,850,000 per unit		
	8704.23.73		More than ten years old				┝──┦				<u> </u>	<u> </u>	<u> </u>	\vdash						1			+
	0/04.23.73		Hore than ten years ou	u	L	i i	/			Free	Free		Free	Free	Free	Free	18%	Ex			Rs.4,560,000 per unit		
		-	Other, with only spark-ignition internal combustion				<u> </u>			<u> </u>	<u> </u>		<u> </u>	\vdash						1			+
			piston engine :			i i	/							1 1									
	8704.31		g.v.w. not exceeding 5 tonnes :								<u> </u>												
	0/01101		Special purpose tankers/bowsers and trucks :			·																	1
	8704.31.11		Tankers / bowsers with stainless steel tanks for		тс	1			Free						Гиал	Гиол	100/	100/				2 50/	
			transport of milk, not more than five years old	u	TS	I			Free						Free	Free	18%	10%				2.5%	
	8704.31.12		Tankers / bowsers with stainless steel tanks for	u	L	i i	/		Free						Free	Free	18%	10%				2.5%	
			transport of milk, more than five years old	u	L	L			nee	<u> </u>					nee	Tiee	10 /0	10 %				2.370	
	8704.31.13		Garbage trucks equipped with waste compacting			l I	/																
			mechanism, not more than five years old	u	TS	i i	/								Free	Free	18%	10%				2.5%	
						 					<u> </u>	<u> </u>	<u> </u>										<u> </u>
	8704.31.14		Garbage trucks equipped with waste compacting			i i	/								_	_							
			mechanism, more than five years old	u	L	l I	/								Free	Free	18%	10%				2.5%	
		I				,	\vdash			├ ──'	┝───'	—	──	\vdash		+				+	+		+
	0704 21 21		Auto-trishaws :		1	<u> </u>	Ļ/				<u> </u>	──	<u> </u>	└── ┤	Free	E.e.e.	100/	F 11					+
	8704.31.21 8704.31.22		With two-stroke petrol engine Other, not more than four years old	u u	L TS		—┛			<u>+'</u>	<u> </u>	──	+	\vdash	Free Free	Free Free	18% 18%	Ex Ex	1		Rs.550/- per cm ³ Rs.550/- per cm ³		+
	8704.31.22 8704.31.23		Other, more than four years old	u	L		┼──┦			<u>+</u> '	┢───┤	┼──	+	├ ──┤	Free	Free	18%	Ex		1	Rs.550/- per cm ³ Rs.550/- per cm ³		+
	U/UT.J1.23		Chassis fitted with engines and cabs :	u			\vdash			<u> </u>	<u> </u>	<u> </u>	+	⊢ −−	1166	1166	1070	LX	1	1	Na.JJU/* per cirio		+
	8704.31.31		for vehicles of national subdivision 8704.31.43, not				\vdash			<u> </u>	<u> </u>	<u> </u>	t			1	1		1	1			+
	5.01.51.51	1	more than four years old	u	TS	i	'			1	1	1			20.0%	20%	18%	Ex		1	Rs.570,000 per unit		1
	8704.31.32		for vehicles of national subdivision 8704.31.44, more			1							1			1 .	1	_	1	1			1
		1	than four years old	u	L	i	'			1	1	1			20.0%	20%	18%	Ex		1	Rs.1,140,000 per unit		
	8704.31.33		for vehicles of national subdivision 8704.31.51, not	u	TS	1	1) i	20.0%	20%	18%	10%			Rs.570,000 per unit		

HS Hdg HS Code Description Unit ICL/ SLSI ICL/ AP AD BN GT IN PK SA SA 8704.31.34 for vehicles of national subdivision 8704.31.52, more than four years old u L	SD SG 20.0% 20.0% 20.0% 20.0%	Gen Duty 20% 20%	VAT 18%	Ex	GEN SG	Excise (S.P.D)	SSCL	S C L
with an four years old u L 8704.31.35 for vehicles of national subdivision 8704.31.63, not more than four years old u TS 8704.31.36 for vehicles of national subdivision 8704.31.64, more than four years old u L 8704.31.37 for vehicles of national subdivision 8704.31.67, not more than four years old u L 8704.31.38 for vehicles of national subdivision 8704.31.68, more than four years old u L	20.0%		18%	Ev				1 1
than four years old u L 8704.31.35 for vehicles of national subdivision 8704.31.63, not more than four years old u TS 8704.31.36 for vehicles of national subdivision 8704.31.64, more than four years old u L 8704.31.37 for vehicles of national subdivision 8704.31.67, not more than four years old u L 8704.31.38 for vehicles of national subdivision 8704.31.68, more than four years old u L	20.0%		18%			D- 1 140 000		
more than four vears old u 15 u 15 8704.31.36 for vehicles of national subdivision 8704.31.64, more than four vears old u L 8704.31.37 for vehicles of national subdivision 8704.31.67, not more than four vears old u L 8704.31.38 for vehicles of national subdivision 8704.31.68, more than four vears old u L		20%		LA		Rs.1,140,000 per unit		
8704.31.36 for vehicles of national subdivision 8704.31.64, more u L u L 8704.31.37 for vehicles of national subdivision 8704.31.67, not more than four years old u u L 8704.31.38 for vehicles of national subdivision 8704.31.68, more than four years old u L L	20.0%		18%	Ex		Rs.570,000 per unit		
8704.31.37 for vehicles of national subdivision 8704.31.67, not more than four years old u u 8704.31.38 for vehicles of national subdivision 8704.31.68, more u than four years old u L		20%	18%	Ex		Rs.1,140,000 per unit		
8704.31.38 for vehicles of national subdivision 8704.31.68, more u L								
than four years old	20.0%	20%	18%	Ex		Rs.1,596,000 per unit		
	20.0%	20%	18%	Ex		Rs.2,850,000 per unit		
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 u TS	10.0%	20%	18%	Ex		Rs.684,000 per unit		
8704 31 42 - um Crano caractiv of less than 800kg more								
than four years old	10.0%	20%	18%	Ex		Rs.1,140,000 per unit		
8704.31.43 Cargo carrying capacity of 800kg or more, not more u TS	20.0%	20%	18%	Ex		Rs.684,000 per unit		
8704.31.44 Cargo carrying capacity of 800kg or more, more	20.0%	20%	18%	Ex		Rs.1,140,000 per unit		
than four years old	20.070	2070	10 /0	LA.		103.1,110,000 per unit		
Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults)								
or less, including the driver with no additional space								
in the cabin that can be converted for other uses								
and cargo carrying capacity of 2000 kg or more:								
8704.31.51 Not more than four years old u TS	10.0%	20%	18%	Ex		Do 684.000 por unit		
	10.0%	20%	18%	EX		Rs.684,000 per unit		
8704.31.52 More than four years old u L	10.0%	20%	18%	Ex		Rs.2,280,000 per unit		
Vehicles with separate bodies for cabin and for								
cargo area, the cabin been designed for 3 persons								
(adults) or less, including the driver, with no additional space in the cabin that can be converted								
for other uses, and cargo carrying capacity of less								
than 2000 kg :								
8704.31.61 Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than u TS	10.0%	20%	18%	Ex		Rs.684,000 per unit		
carrying capacity of less than 800kg, not more than u TS four years old	10.0 %	2070	10 /0	LA		KS.004,000 per unic		
8704.31.62 Vehicles fitted with front leaf springs and Cargo								
carrying capacity of less than 800kg , more than u L	10.0%	20%	18%	Ex		Rs.1,140,000 per unit		
four vears old 8704.31.63 Vehicles fitted with front leaf springs and Cargo								
carrying capacity of 800kg or more, not more than u TS	20.0%	20%	18%	Ex		Rs.684,000 per unit		
four years old								
8704.31.64 Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four u L	20.0%	20%	18%	Ex		Rs.1,140,000 per unit		
vers old	20.070	2070	10 /0	LA		KS.1,140,000 per unic		
8704.31.65 Other Vehicles, Cargo carrying capacity of less than u TS	20.0%	20%	18%	Ex		Rs.1,710,000 per unit		
8704 31 66 and Other Vehicles Caroo caracity of less than								
800kg , more than four years old u L	20.0%	20%	18%	Ex		Rs.2,850,000 per unit		
8704.31.67 Other Vehicles, Cargo carrying capacity of 800kg or u TS	20.0%	20%	18%	Ex		Rs.1,710,000 per unit		
8704 21 68		-						+
w L	20.0%	20%	18%	Ex		Rs.2,850,000 per unit		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI							ial Duty				Gen Duty	VAT	PAL	_	ess	Excise (S.P.D)	SSCL	5 0
113 Hug	IIS Code	Description	Onic	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	FAL	GEN	SG	LACISE (S.F.D)	SSCL	
																						╞
		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 converte																				
		for other use, and a cargo carrying capacity of 80	0																			
		kg or more, but excluding those vehicles with an																				
		engine compartment totally protruding to the from	it																			
		of the vehicle from the driving cab :																				
	8704.31.71	Not more than four years old	u	TS										20.0%	20%	18%	Ex			Rs.2,000/- per cm3		┿
	8704.31.72	More than four years old	u	13										20.0%	20%	18%	Ex			Rs.2,000/- per cm ³		+
	0/01.51.72	Other :	ŭ	-										20.070	2070	10 /0	A		1	10.2,000/ per emp		1
	8704.31.91	Vehicles with separate bodies for cabin and cargo															_					T
	0/010101	area, not more than four years old	u	TS										20.0%	20%	18%	Ex			Rs.5,700,000 per unit		
	8704.31.92	Vehicles with separate bodies for cabin and cargo															_					T
	0701.51.52	area, more than four years old	u	L										20.0%	20%	18%	Ex			Rs.6,840,000 per unit		
	8704.31.93	Other not more than four years old	u	TS										20.0%	20%	18%	Ex			Rs.2,000/- per cm3		+
	8704.31.99	Other more than four years old	u	L										20.0%	20%	18%	Ex		-	Rs.2,000/- per cm ³		+
	8704.32	g.v.w. exceeding 5 tonnes :	u											20.070	2070	10 /0	LA			10.2,000/ per eno		+
	0701.52	Tankers and bowsers with stainless steel tanks for	r																			+
		transport of milk and refrigerated trucks :																				
	8704.32.41	Not more than five years old	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	10%		1		2.5%	+
	8704.32.42	More than five years old but not more than ten	u					TICC				TILL	Thee	Tice	THEE						2.570	+
	0701.52.12	vears old	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	Ex			Rs.1,710,000 per unit		
	8704.32.43	More than ten years old						Гира	Гиос	Гиор		Free	Free	Free	Гиор	100/	Ev.			Do 2 420 000 nor unit		T
			u	L				Free	Free	Free		Free	Free	Free	Free	18%	Ex			Rs.3,420,000 per unit		
		Garbage trucks equipped with waste compacting																				
		mechanism :																				
	8704.32.51	Not more than five years old	u	TS					Free	Free		Free	Free	Free	Free	18%	10%				2.5%	T
	8704.32.52	More than five years old	u	L					Free	Free		Free	Free	Free	Free	18%	Ex			Rs.142,500 per unit		T
		Other :														18%						T
	8704.32.61	Not more than five years old		TC					E.e.e.	E.e.e.		40/	1 50/	Free	Even	100/	E.			D- 1 140 000		T
		,	u	TS					Free	Free		4%	1.5%	Free	Free	18%	Ex			Rs.1,140,000 per unit		
	8704.32.62	More than five years old but not more than ten		TS					Free	Free		4%	1.5%	Free	Гиор	18%	Ex			Do 2 950 000 non unit		
		years old	u	15					Free	Free		4%	1.5%	Free	Free	10%	EX			Rs.2,850,000 per unit		
	8704.32.63	More than ten years old	u	L					Free	Eroo		4%	1.5%	Free	Free	18%	Ex			Do 4 E60 000 por upit		
			u	L					Fiee	Fiee		470	1.5%	Fiee	Fiee	1070	LX			Rs.4,560,000 per unit		
		 Other, with both compression-ignition internal 																				
		combustion piston engine (diesel or semi-diesel) a	and																			
		electric motor as motors for propulsion :																				
	8704.41	 g.v.w. not exceeding 5 tonnes 																				
		Special purpose tankers/bowsers and trucks :																				
	8704.41.11	Tankers / bowsers with stainless steel tanks for		тс				Eroo						Froo	Free	18%	10.004				2.5%	
		transport of milk, not more than five years old	u	TS				Free						Free	Free	10%	10.0%				2.5%	
	8704.41.12	Tankers / bowsers with stainless steel tanks for		L				E						E.e.e.	Even	100/	10.00/				2.50/	Т
		transport of milk, more than five years old	u	L				Free						Free	Free	18%	10.0%				2.5%	
	8704.41.13	Garbage trucks equipped with waste compacting																				Т
		mechanism, not more than five years old	u	TS										Free	Free	18%	10.0%				2.5%	
		, , ,																				
	8704.41.14	Garbage trucks equipped with waste compacting																				Т
		mechanism, more than five years old	u	L										Free	Free	18%	10.0%				2.5%	
		Auto-trishaws :																				
	8704.41.21	Not more than four years old	u	TS										Free	Free	18%	10.0%			Rs.400/- per cm ³		1
	8704.41.22	More than four years old	u	L										Free	Free	18%	10.0%			Rs.400/- per cm ³		Γ
		Chassis fitted with engines and cabs																				T
	8704.41.31	for vehicles of national subdivision 8704.41.43, no	ot	70										20.004	2004	100/	100/	1	1	D- 512 000/		Ť
		more than four years old	u u	TS										20.0%	20%	18%	10%		1	Rs.513,000/- per unit		1
	8704.41.32	for vehicles of national subdivision 8704.41.44, m	ore											20.004	2004	100/	100/			Rs.1,026,000/- per		T
		than four years old	u u	L										20.0%	20%	18%	10%			unit		1
	0704 44 00		ht l			1					Г			20.0%	20%	18%	10%			Rs.513,000/- per unit		T
	8704.41.33	for vehicles of national subdivision 8704.41.51, no	л <u>и</u>	TS																		

HS Hodg HS Code Description Unit ICL/ SLSI P = To = The Ferential Duty Performance U KI AP AD BN GT IN PK SA SF SD SG 8704.41.34	Gen Duty 20%	VAT 18% 18% 18% 18% 18% 18% 18% 18%	PAL 10% 10% 10% 10% 10% 10% 10% 10% 10% 10%	GEN S	Excise (S.P.D) Rs.1,026,000/- per unit Rs.1,026,000/- per unit Rs.1,026,000/- per unit Rs.1,026,000/- per unit Rs.2,622,000/- per unit Rs.2,622,000/- per unit Rs.627,000/- per unit Rs.1,026,000/- per unit	
Iman four years old u L u C 20.0% 8704.41.35	20% 20% 20% 20% 20% 20% 20%	18% 18% 18% 18% 18% 18% 18%	10% 10% 10% 10% 10% 10%		unit Rs.513,000/- per unit Rs.1,026,000/- per unit Rs.1,482,000/- per unit Rs.2,622,000/- per unit Rs.2,622,000/- per unit Rs.627,000/- per unit Rs.1,026,000/- per unit Rs.1,026,000/- per unit Rs.1,026,000/- per unit Rs.627,000/- per unit Rs.627,000/- per unit	
8704.41.35 Iften tour veers old 20.0% 8704.41.35 For vehicles of national subdivision 8704.41.64, more than four veers old u TS 20.0% 8704.41.36 For vehicles of national subdivision 8704.41.67, not more than four veers old u L 20.0% 8704.41.37 For vehicles of national subdivision 8704.41.67, not more than four veers old u TS 20.0% 8704.41.37 For vehicles of national subdivision 8704.41.67, not more than four veers old u TS 20.0% 8704.41.37 For vehicles of national subdivision 8704.41.68, more u u L 20.0% 8704.41.37 For vehicles of national subdivision 8704.41.68, more u u L 20.0% 8704.41.41 For vehicles of national subdivision 8704.41.68, more u u L 20.0% 8704.41.41 Cargo carrying capacity of less than 800kg, not more than a cub converted for other uses, and cargo carrying capacity of less than 800kg, not more than four veers old u TS 10.0% 8704.41.41 Cargo carrying capacity of less than 800kg, not more than four veers old u TS 20.0% 8704.41.42 Cargo carrying capacity of 800kg or more, not more than four veers old u TS 20.0%	20% 20% 20% 20% 20% 20% 20%	18% 18% 18% 18% 18% 18% 18%	10% 10% 10% 10% 10% 10%		Rs.513,000/- per unit Rs.1,026,000/- per unit Rs.1,482,000/- per unit Rs.2,622,000/- per unit Rs.627,000/- per unit Rs.1,026,000/- per unit Rs.1,026,000/- per unit Rs.1,026,000/- per unit Rs.1,026,000/- per unit	
Image than four years old u 15 u 20.0% 8704.41.36	20% 20% 20% 20% 20% 20%	18% 18% 18% 18% 18% 18%	10% 10% 10% 10% 10% 10%		Rs.1,026,000/- per unit Rs.1,482,000/- per unit Rs.2,622,000/- per unit Rs.627,000/- per unit Rs.1,026,000/- per unit Rs.627,000/- per unit Rs.627,000/- per unit	
8704.41.36 for vehicles of national subdivision 8704.41.64, more u u L u L 20.0% 8704.41.37 for vehicles of national subdivision 8704.41.67, not more than four vears old u TS u 20.0% 8704.41.38 for vehicles of national subdivision 8704.41.68, more than four vears old u L u 20.0% 8704.41.38 for vehicles of national subdivision 8704.41.68, more than four vears old u L u 20.0% Vehicles with separate bodies for cabin and for cargo area, the cabin that can be converted for other uses, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than abolk, put excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab : u TS 10.0% 8704.41.41 Cargo carrying capacity of less than 800kg , more than four vears old u TS 10.0% 8704.41.42 Cargo carrying capacity of 800kg or more, not more tu than four vears old u TS 10.0% 8704.41.44 Cargo carrying capacity of 800kg or more, more tu ta fill than four vears old u L 10.0%	20% 20% 20% 20% 20%	18% 18% 18% 18% 18%	10% 10% 10% 10% 10%		Rs.1,482,000/- per unit Rs.2,622,000/- per unit Rs.2,622,000/- per unit Rs.627,000/- per unit Rs.1,026,000/- per unit Rs.627,000/- per unit Rs.1,026,000/- per	
8704.41.37	20% 20% 20% 20% 20%	18% 18% 18% 18% 18%	10% 10% 10% 10% 10%		Rs.1,482,000/- per unit Rs.2,622,000/- per unit Rs.627,000/- per unit Rs.1,026,000/- per unit Rs.627,000/- per unit Rs.627,000/- per unit Rs.1,026,000/- per unit Rs.1,026,000/- per unit	
image: state of the set of	20% 20% 20% 20%	18% 18% 18% 18%	10% 10% 10% 10%		unit Rs.2,622,000/- per unit Rs.627,000/- per unit Rs.1,026,000/- per unit Rs.1,026,000/- per unit	
8704.41.38	20% 20% 20%	18% 18% 18%	10% 10% 10%		Rs.627,000/- per unit Rs.1,026,000/- per unit Rs.627,000/- per unit Rs.627,000/- per unit	
	20% 20% 20%	18% 18% 18%	10% 10%		Rs.627,000/- per unit Rs.1,026,000/- per unit Rs.627,000/- per unit Rs.1,026,000/- per	
a 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 totaly porturbuing to the front of the vehicle from the driving cab : u TS 10.0% 8704.41.41	20% 20%	18% 18%	10% 10%		Rs.1,026,000/- per unit Rs.627,000/- per unit Rs.1,026,000/- per	
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 : u TS 10.0% 8704.41.41 Cargo carrying capacity of less than 800kg, not more than four vears old u TS 10.0% 8704.41.42 Cargo carrying capacity of less than 800kg, nore than four vears old u TS 10.0% 8704.41.43 Cargo carrying capacity of less than 800kg or more, not more than four vears old u TS 20.0% 8704.41.43 Cargo carrying capacity of 800kg or more, not more than four vears old u TS 20.0% 8704.41.44 Cargo carrying capacity of 800kg or more, nore than four vears old u TS 20.0% 8704.41.44 Cargo carrying capacity of 800kg or more, more than four vears old u TS 20.0% 8704.41.44 Vehicles with separate bodies for cabin and cargo area, the cabin bend esigned 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 : u TS 10.0% 8704.41.51 Not more than four vears old u TS 10.0% 10.0% </td <td>20% 20%</td> <td>18% 18%</td> <td>10% 10%</td> <td></td> <td>Rs.1,026,000/- per unit Rs.627,000/- per unit Rs.1,026,000/- per</td> <td></td>	20% 20%	18% 18%	10% 10%		Rs.1,026,000/- per unit Rs.627,000/- per unit Rs.1,026,000/- per	
Image: state of the set	20% 20%	18% 18%	10% 10%		Rs.1,026,000/- per unit Rs.627,000/- per unit Rs.1,026,000/- per	
than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab : u TS 10.0% 8704.41.41 Cargo carrying capacity of less than 800kg, not more than four vears old u TS 10.0% 8704.41.42 Cargo carrying capacity of less than 800kg, more than four vears old u TS 10.0% 8704.41.43 Cargo carrying capacity of less than 800kg or more, not more than four vears old u TS 20.0% 8704.41.43 Cargo carrying capacity of 800kg or more, not more than four vears old u TS 20.0% 8704.41.44 Cargo carrying capacity of 800kg or more, not more than four vears old u TS 20.0% 8704.41.44 Cargo carrying capacity of 800kg or more, more than four vears old u L 10.0% 8704.41.44 Cargo carrying capacity of 800kg or more, more than four vears old u L 20.0% Wehicles with separate bodies for cabin and cargo area, 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 : u TS 10.0% 8704.41.51 Not more than four years old u TS 10.0%	20% 20%	18% 18%	10% 10%		Rs.1,026,000/- per unit Rs.627,000/- per unit Rs.1,026,000/- per	
of the vehicle from the driving cab : u TS 10.0% 8704.41.41 Cargo carrying capacity of less than 800kg, not more than four vears old u TS 10.0% 8704.41.42 Cargo carrying capacity of less than 800kg, more than four vears old u L 10.0% 8704.41.43 Cargo carrying capacity of less than 800kg or more, not more than four vears old u L 10.0% 8704.41.43 Cargo carrying capacity of 800kg or more, not more than four vears old u TS 20.0% 8704.41.44 Cargo carrying capacity of 800kg or more, more than four vears old u L 10.0% 8704.41.44 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 : u TS 10.0% 8704.41.51 Not more than four years old u TS u 10.0%	20% 20%	18% 18%	10% 10%		Rs.1,026,000/- per unit Rs.627,000/- per unit Rs.1,026,000/- per	
8704.41.41 Cargo carrying capacity of less than 800kg, not more than four years old u TS 10.0% 8704.41.42 Cargo carrying capacity of less than 800kg , more than four years old u L 10.0% 8704.41.43 Cargo carrying capacity of 800kg or more, not more than four years old u L 10.0% 8704.41.43 Cargo carrying capacity of 800kg or more, not more than four years old u TS 20.0% 8704.41.44 Cargo carrying capacity of 800kg or more, more than four years old u L 10.0% 8704.41.44 Cargo carrying capacity of 800kg or more, more than four years old u L 20.0% 8704.41.44 Cargo carrying capacity of 800kg or more, more than four years old u L 20.0% Weikcles 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 : u TS 10.0% 8704.41.51 Not more than four years old u TS 10.0%	20% 20%	18% 18%	10% 10%		Rs.1,026,000/- per unit Rs.627,000/- per unit Rs.1,026,000/- per	
area more than four years old u 1S 10.0% 8704.41.42 Cargo carrying capacity of less than 800kg , more than four years old u L 10.0% 8704.41.43 Cargo carrying capacity of 800kg or more, not more than four years old u L 10.0% 8704.41.43 Cargo carrying capacity of 800kg or more, not more than four years old u TS 20.0% 8704.41.44 Cargo carrying capacity of 800kg or more, more than four years old u L 20.0% 8704.41.44 Cargo carrying capacity of 800kg or more, more than four years old u L 20.0% 8704.41.51 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 : u TS 10.0% 8704.41.51 Not more than four years old u TS 10.0%	20% 20%	18% 18%	10% 10%		Rs.1,026,000/- per unit Rs.627,000/- per unit Rs.1,026,000/- per	
8704.41.42	20% 20%	18% 18%	10%		Rs.1,026,000/- per unit Rs.627,000/- per unit Rs.1,026,000/- per	
Image: Constraint of the constraint	20%	18%	10%		unit Rs.627,000/- per unit Rs.1,026,000/- per	
1 1 1 1 1 20.0% 1 1 1 1 1 20.0% 1 1 1 1 1 20.0% 1 1 1 1 1 20.0% 1 1 1 1 1 20.0% 1 1 1 1 1 20.0% 1 1 1 1 1 20.0% 1 1 1 1 1 20.0% 1 1 1 1 1 20.0% 1 1 1 1 1 20.0% 1 1 1 1 1 20.0% 1 1 1 1 1 20.0% 1 1 1 1 1 20.0% 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 <td></td> <td></td> <td></td> <td></td> <td>Rs.1,026,000/- per</td> <td></td>					Rs.1,026,000/- per	
8704.41.44 Cargo carrying capacity of 800kg or more, more than four years old u L 20.0% 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 : L L L 10.0% 8704.41.51 Not more than four years old u TS 10.0%	20%	18%	10%			
Image: the four years old Image: 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 : Image: 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 : Image: 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 : Image: 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 : Image: 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 : Image: the cabin been designed for 3 persons (adults) or less, including the driver, water adults Image: the cabin been designed for 3 persons (adults) or less, including the driver, water adults Image: the cabin been designed for 3 persons (adults) or less, including the driver, water adults Image: the cabin been designed for 3 persons (adults) or less, adults Image: the cabin been designed for 3 persons (adults) or less, adults Image: the cabin been designed for 3 persons (adults) or less, adults Image: the cabin been designed for 3 persons (adults) or less, adults Image: the cabin been designed for 3 persons (adults) or less, adults Image: the cabin been designed for 3 persons (adults) or less, adults Image: the cabin been desingle for 3 persons	20%	18%	10%			
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 : Image: Converted for 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 10.0%						
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 : Image: Converted for the uses, and cargo carrying capacity of 2000 kg or more : 8704.41.51 Not more than four years old Image: Converted for the uses, and cargo carrying capacity of 2000 kg or more : 8704.41.51 Not more than four years old Image: Converted for the uses, and cargo carrying capacity of 2000 kg or more : 8704.41.52 More than four years old Image: Converted for the uses, and cargo carrying capacity of 2000 kg or more : Image: Converted for the uses, and cargo carrying capacity of 2000 kg or more :						1 1
in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more : Image: Converted for the uses, and cargo carrying capacity of 2000 kg or more : 8704.41.51 Not more than four years old Image: Converted for the uses, Image: Converted for the uses, and cargo carrying capacity of 2000 kg or more : 8704.41.51 Not more than four years old Image: Converted for the uses, Image: Converted for the uses, Image: Converted for the uses, and cargo carrying capacity of 2000 kg or more :						
8704.41.51 Not more than four years old u TS 10.0%						
U 15 10.0%						İ İ
2704 41 52 More than four years old	20%	18%	10%		Rs.1,026,000/- per	
8704.41.32 More utal four years ou	2070				unit Rs.2,052,000/- per	ļ
	20%	18%	10%		unit	
Vehicles with separate bodies for cabin and for						
cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no						i
additional space in the cabin that can be converted						i
for other uses, and cargo carrying capacity of less						
8704.41.61 Vehicles fitted with front leaf springs and Cargo						
carrying capacity of less than 800kg, not more than u TS 10.0%	20%	18%	10%		Rs.627,000/- per unit	i
8704.41.62 Vehicles fitted with front leaf springs and Cargo						┟────┦
6/04.41.62 Venicles inter with front lear springs and Cargo carrying capacity of less than 800kg, more than four u L 10.0%	20%	18%	10%		Rs.1,026,000/- per	
vears old					unit	
8704.41.63 Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than u TS 20.0%	20%	18%	10%		Rs.627,000/- per unit	i
four years old	2070	10 /0	10 /0		K3.027,000/- per unic	
8704.41.64 Vehicles fitted with front leaf springs and Cargo					Rs.1,026,000/- per	
carrying capacity of 800kg or more, more than four u L 20.0%	20%	18%	10%		unit	i
8704.41.65 Other Vehicles, Cargo carrying capacity of less than u TS 20.0%	20%	18%	10%		Rs.1,596,000/- per	
800kg, not more than four years old	2070	10 /0	10 /0	┤───┤──	unit	
8704.41.66 Other Vehicles, Cargo carrying capacity of less than u L 20.0%	20%	18%	10%		Rs.2,622,000/- per unit	
8704.41.67 Other Vehicles, Cargo carrying capacity of 800kg or Ling TS 20.0%	20%	18%	10%	i i	Rs.1,596,000/- per	
Provense in the second se		-575			unit Rs.2,622,000/- per	┝───┦
8/04.41.68 Other venicies, Cargo carrying capacity of 800kg or u L 20.0%	20%	18%	10%	1 1	unit	1 1

S Hdg	HS Code	Description	Unit	ICL/ SLSI						ferent					Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	sс
5 Hug	113 Coue	Description	Onic	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	FAL	GEN	SG	Excise (S.F.D)	3302	
				_	-	-																_
		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 80	D																			
		kg or more, but excluding those vehicles with an																				
		engine compartment totally protruding to the fron	t																			
		of the vehicle from the driving cab :																				
																						_
	8704.41.71	Not more than four years old	u	TS										20.0%	20%	18%	10%			Rs.2,052,000/- per		
			u	13										20.070	2070	10 /0	10 /0			unit		
	8704.41.72	More than four years old		L										20.0%	20%	18%	10%			Rs.2,622,000/- per		
			u	L										20.0%	20%	1070	10%			unit		
		Other :												20.0%		18%	10%					T
	8704.41.91	Other vehicles with separate bodies for cabin and		TC										20.00/	200/	100/	100/			Rs.5,130,000/- per		
		cargo area, not more than four years old	u	TS										20.0%	20%	18%	10%			unit		
	8704.41.92	Other vehicles with separate bodies for cabin and														1001	1001			Rs.5,700,000/- per		T
		cargo area, more than four years old	u	L										20.0%	20%	18%	10%			unit		
	8704.41.93	Other vehicles not more than four years old																		Rs.4,560,000/- per		
			u	TS										20.0%	20%	18%	10%			unit		
	8704.41.99	Other vehicles more than four years old			1				1							1				Rs.6,270,000/- per		1
	0/01.11.99	outer vehicles more than four years ou	u	L										20.0%	20%	18%	10%			unit		
	8704.42	g.v.w. exceeding 5 tonnes but not exceeding 20			-				1											unic		-
	0/01.12	tonnes:																				
		Tankers and bowsers with stainless steel tanks for																	1			+
		transport of milk and refrigerated trucks :																				
				_	-	_			-										-	B / B06 000/		_
	8704.42.41	Not more than five years old	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	10.0%			Rs.1,596,000/- per		
						_														unit		_
	8704.42.42	More than five years old but less than ten years ol	d u	TS				Free	Free	Free		Free	Free	Free	Free	18%	10.0%			Rs.1,596,000/- per		
																1070	1010 /0			unit		_
	8704.42.43	More than ten years old	u	L				Free	Free	Free		Free	Free	Free	Free	18%	10.0%			Rs.3,078,000/- per		
			ů	-				THEE	Thee	mee		Thee	Thee	Thee	TTEE	1070	10.070			unit		_
		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	18%	10.0%				2.5%	_
	8704.42.52	More than five years old	u	L				Free	Free	Free		Free	Free	Free	Free	18%	10.0%			Rs.136,800/- per unit		
			u	-				TICC	THEE	Thee		Thee	TICC	TICC	TICC	10 /0	10.070			13.130,000/ per unic		
		Other :																			2.5%	
	8704.42.61	Not more than five years old	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	10%			Rs.1,026,000/- per		
			u	13				TIEE	TICC	TIEE		TIEE	TIEE	TIEE	TIEE	10 /0	10 /0			unit		
	8704.42.62	More than five years old but less than ten years ol	d	TS				Free	Free	Free		Free	Гиор	Гиор	Биро	18%	10%			Rs.2,622,000/- per		
			u u	15				rree	Free	Free		Free	Free	Free	Free	10%	10%			unit		
	8704.42.63	More than ten years old						E.e.e.	Even	E.e.e.		E.e.e.	Even	Even	Free	100/	100/			Rs.4,218,000/- per		
		,	u	L				Free	Free	Free		Free	Free	Free	Free	18%	10%			unit		
	8704.43	g.v.w. exceeding 20 tonnes																				T
		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		1		Free	Eroo	Free	+ +	Free	Free	Free	Free	18%	10.0%		-			+
	8704.43.52							TIEE	TTEE	TTEE		TIEE	TIEE	TIEE	TIEE	1	10.070			Rs.1,596,000/- per		
	0704.43.32	More than five years old but less than ten years ol	u u	TS				Free	Free	Free		Free	Free	Free	Free	18%	10.0%					
	8704.43.53	More than ten years ald				1					+ +								-	unit		+
	8704.43.53	More than ten years old	u	L				Free	Free	Free		Free	Free	Free	Free	18%	10.0%			Rs.3,078,000/- per		
		Cardea as travelar assign 1, 21, 21, 21, 21	_				<u>├</u>				+		<u> </u>			-				unit		+
		Garbage trucks equipped with waste compacting		1	1	1			1	1						1			1			1
	0704 42 64	mechanism :		TO	-	_			-	-		-	-	_	-	100/	10.00/		-			_
	8704.43.61	Not more than five years old	u	TS	<u> </u>				Free	Free		Free	Free	Free	Free	18%	10.0%		+			+
	8704.43.62	More than five years old	u	L	1	1			Free	Free		Free	Free	Free	Free	18%	10.0%		1	Rs.136,800/- per unit		
				<u> </u>	I	-	$ \downarrow \downarrow$		1.1.2.2	1	+									,, p. unic	l	4
		Other :	_	1	I	<u> </u>			ļ		<u> </u>		L		1	ļ			_			4
	0704 40 74	Not more than five years old			1	1			Free	Free		Free	Free	Free	Free	18%	10%			Rs.1,026,000/- per	1	1
	8704.43.71	Not more than ne years ou	u	TS																unit		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI					Pre	ferenti	ial Du	ıty			Gen Duty	VAT	PAL	C	ess	Excise (S.P.D)	SSCL	5 C I
ns nug	H3 Coue	Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	GEN	SG	Excise (3.P.D)	3301	5
	8704.43.72	More than five years old but less than ten years old		тс					Free	Even		Fuer	Free	Even.	Even	100/	100/			Rs.2,622,000/- per		+
			u	TS					Free	Free		Free	Free	Free	Free	18%	10%			unit		_
	8704.43.73	More than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%			Rs.4,218,000/- per unit		
		- Other, with both spark-ignition internal combustion																		unic		1
		piston engine and electric motor as motors for																				
		propulsion :																				
	8704.51	g.v.w. not exceeding 5 tonnes:																				1
		Special purpose tankers/bowsers and trucks :																				
	8704.51.11	Tankers / bowsers with stainless steel tanks for		TS				Even						E.e.e.	E.e.e	100/	10.00/				2.5%	
		transport of milk, not more than five years old	u	15				Free						Free	Free	18%	10.0%				2.5%	
·	8704.51.12	Tankers / bowsers with stainless steel tanks for																				
		transport of milk, more than five years old	u	L				Free						Free	Free	18%	10.0%				2.5%	
	8704.51.13	Garbage trucks equipped with waste compacting										-		-								
	0/01.31.13	mechanism, not more than five years old	u	TS										Free	Free	18%	10.0%				2.5%	
	8704.51.14	Garbage trucks equipped with waste compacting mechanism, more than five years old	u	L										Free	Free	18%	10.0%				2.5%	
		incentinishi, nore dian ive years old	u											Thee	TTEE	10 /0	10.070				2.570	
		Auto-trishaws :												_	_							
	8704.51.21 8704.51.22	With two-stroke petrol engine Other, not more than four years old	u	TS TS										Free Free	Free Free	18% 18%	10.0% 10.0%			Rs.450/-per cm ³ Rs.450/-per cm ³		-
	8704.51.22	Other, nor than four years old	u	15										Free	Free	18%	10.0%			Rs.450/-per cm ³		-
	0,0101120	Chassis fitted with engines and cabs :		-												1070	101070			N3.150/ Der em		
	8704.51.31	for vehicles of national subdivision 8704.51.43, not	u	TS										20.0%	20%	18%	10%			Rs.513,000/-per unit		
	8704.51.32	 more than four years old for vehicles of national subdivision 8704.51.44, mor 	ρ																	Rs.1,026,000/-per		
		than four years old	u	L										20.0%	20%	18%	10%			unit		
	8704.51.33	for vehicles of national subdivision 8704.51.51, not more than four years old	u	TS										20.0%	20%	18%	10%			Rs.513,000/-per unit		
	8704.51.34	for vehicles of national subdivision 8704.51.52, mor	e _u	L										20.0%	20%	18%	10%			Rs.1,026,000/-per		1
		than four years old	u	L										20.0%	20%	1070	10%			unit		
	8704.51.35	for vehicles of national subdivision 8704.51.63, not more than four years old	u	TS										20.0%	20%	18%	10%			Rs.513,000/-per unit		
	8704.51.36	for vehicles of national subdivision 8704.51.64, mor	e _u	L										20.0%	20%	18%	10%			Rs.1,026,000/-per		
	8704.51.37	than four years old	u	_								-	-	20.0 %	2070		10 /0			unit Rs.1,482,000/-per		
	0/04.51.5/	for vehicles of national subdivision 8704.51.67, not more than four years old	u	TS										20.0%	20%	18%	10%			unit		
	8704.51.38	for vehicles of national subdivision 8704.51.68, mor	e _u	L										20.0%	20%	18%	10%			Rs.2,622,000/-per		
		than four years old Vehicles with separate bodies for cabin and for	-																	unit		
		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 carming capacity of lass than 200kg ant	-				<u> </u>												ł			+
	0704.31.41	Cargo carrying capacity of less than 800kg, not more than four years old	u	TS										10.0%	20%	18%	10%			Rs.627,000/-per unit		
	8704.51.42	Cargo carrying capacity of less than 800kg, more	u	L										10.0%	20%	18%	10%			Rs.1,026,000/-per		Τ
	8704.51.43	than four years old Cargo carrying capacity of 800kg or more, not more		-																unit		+
	570T.J1.HJ	than four years old	u	TS										20.0%	20%	18%	10%			Rs.627,000/-per unit		
	8704.51.44	Cargo carrying capacity of 800kg or more, more	u	L								1		20.0%	20%	18%	10%			Rs.1,026,000/-per		
		than four years old	ŭ	L -		<u> </u>			1					20.070	2070	10,0	10,0			unit		

	HS Code	Description	Unit	ICL/					Pre	ferent	ial Du	uty			Gen Duty	VAT	PAL	C	ess		SSCL	5 C I
HS Hdg	HS Code	Description	Unit	SLSI	AP	AD	BN	GT		PK			SD	SG	Gen Duty	VAI	PAL	GEN	SG	Excise (S.P.D)	SSCL	ь с
		 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										10.0%	20%	18%	10%			Rs.627,000/-per unit		
	8704.51.52	 More than four years old	u	L										10.0%	20%	18%	10%			Rs.2,052,000/-per unit		
		 Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :																				
	8704.51.61	 Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old	u	TS										10.0%	20%	18%	10%			Rs.627,000/-per unit		
	8704.51.62	 Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old	u	L										10.0%	20%	18%	10%			Rs.1,026,000/-per unit		
	8704.51.63	 Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	u	TS										20.0%	20%	18%	10%			Rs.627,000/-per unit		
	8704.51.64	 Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	10%			Rs.1,026,000/-per unit		
	8704.51.65	 Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u	TS										20.0%	20%	18%	10%			Rs.1,482,000/-per unit		
	8704.51.66	 Other Vehicles, Cargo carrying capacity of less than 800kg, more than four years old	u	L										20.0%	20%	18%	10%			Rs.2,622,000/-per unit		
	8704.51.67	 Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u	TS										20.0%	20%	18%	10%			Rs.1,482,000/-per unit		
	8704.51.68	 Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	10%			Rs.2,622,000/-per unit		T
		 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 :																		Unix		
	8704.51.71	 Not more than four years old	u	TS										20.0%	20%	18%	10%			Rs.1,950/per cm ³		
	8704.51.72	 More than four years old Other :	u	L										20.0%	20%	18% 18%	10%			Rs.1,950/per cm ³		┢
	8704.51.91	 Vehicles with separate bodies for cabin and cargo area, not more than four years old	u	TS	1	1			1	1	1	1		20.0%	20%	18%	10%			Rs.5,130,000/-per unit		Γ
	8704.51.92	 Vehicles with separate bodies for cabin and cargo area, more than four years old	u	L										20.0%	20%	18%	10%			Rs.5,700,000/-per unit		T
	8704.51.93	 Other not more than four years old	u	TS		1			1	1	1	1		20.0%	20%	18%	10%			Rs.1,950/per cm ³		t
	8704.51.99	 Other more than four years old	u	L										20.0%	20%	18%	10%			Rs.1.950/per cm ³		
	8704.52	 g.v.w. exceeding 5 tonnes: Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :																				F
	8704.52.41	 Not more than five years old	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	10.0%					亡

HS Hdg	HS Code		Description	Unit	ICL/					Pre	ferenti	ial Dut	y			Gen Duty	VAT	PAL	C	ess	Excise (S.P.D)	SSCL	5 C I
пэпад	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	GEN	SG	Excise (S.P.D)	SSCL	P C 1
	0704 52 42		Mana there first serves and has to set serves there have																		Do 1 492 000/ por		
	8704.52.42		More than five years old but not more than ten vears old	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	10.0%			Rs.1,482,000/-per unit		
	8704.52.43		More than ten years old																		Rs.3,078,000/-per		+
	0701.32.13			u	L				Free	Free	Free		Free	Free	Free	Free	18%	10.0%			unit		
			Garbage trucks equipped with waste compacting																				T
			mechanism :																				
	8704.52.51		Not more than five years old	u	TS					Free	Free		Free	Free	Free	Free	18%	10.0%				2.5%	
	8704.52.52		More than five years old	u	L					Free	Free		Free	Free	Free	Free	18%	10.0%			Rs.136,800/-per unit		
		-	Other :	-													18%				,,		
	8704.52.61		Not more than five years old				-														Rs.1,026,000/-per		
	0701.32.01		Not more than me years old	u	TS					Free	Free		Free	Free	Free	Free	18%	10%			unit		
	8704.52.62		More than five years old but not more than ten		TO					-	F		-	-	_	_	4004	100/			Rs.2,622,000/-per		
			years old	u	TS					Free	Free		Free	Free	Free	Free	18%	10%			unit		
	8704.52.63		More than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%			Rs.4,332,000/-per		
				u	-					TICC	Thee		Thee	Thee	Thee	Thee	10 /0	10 /0			unit		
	8704.60	-	Other with only electric motor for propulsion :																				
	8704.60.10		Electric pute trickours not more than five years ald																				
	8704.00.10		Electric auto-trishaws not more than five years old	u	TS										10.0%	20%	18%	Ex			Rs.8,550/= per kW		
	8704.60.20		Electric auto-trishaws more than five years old	u	L										10.0%	20%	18%	Ex			Rs.8,550/= per kW		+
	0701100120		Other electric, not more than five years old														18%						
	8704.60.31		Capacity of motors not exceeding 50kW	u	TS										20.0%	20%	18%	Ex			Rs.8,550/= per kW		
	8704.60.32		Capacity of motors exceeding 50kW, but not	u	TS										20.0%	20%	18%	Ex			Rs.11,400/= per kW		
			exceeding 100kW	u	15										20.070	2070	10 /0	LA			103.11,100/ = pci kw		
	8704.60.33		Capacity of motors exceeding 100kW, but not	u	TS										20.0%	20%	18%	Ex			Rs.28,500/= per kW		
	0704 60 24		exceeding 200kW	-																	·		_
	8704.60.34		Capacity of motors exceeding 200kW	u	TS										20.0%	20%	18%	Ex			Rs.45,600/= per kW		
			Other electric, more than five years old																				
	8704.60.41		Capacity of motors not exceeding 50kW															_					1
	0,0100111			u	L										20.0%	20%	18%	Ex			Rs.22,800/= per kW		
	8704.60.42		Capacity of motors exceeding 50kW, but not	u	L										20.0%	20%	18%	Ex			Rs.34,200/= per kW		
			exceeding 100kW	u	L										20.0%	20%	1070	LX			KS.34,200/ - per KW		
	8704.60.43		Capacity of motors exceeding 100kW, but not	u	L										20.0%	20%	18%	Ex			Rs.51,300/= per kW		
			exceeding 200kW	ŭ	-										20.070	2070	1070	LA			10.01/000/ - per kt		
	8704.60.44		Capacity of motors exceeding 200kW	u	L										20.0%	20%	18%	Ex			Rs.68,400/= per kW		
	8704.90		Other :																				-
	8704.90	-	Not more than five years old				-																
	0704.90.10		Not more than ne years old	u	TS										10.0%	20%	18%	Ex			Rs.1,140,000 per unit		
	8704.90.90		Other												20.00/	2004	4004	-			D 4 740 000 "		1
				u	L										20.0%	20%	18%	Ex			Rs.1,710,000 per unit		
																							_
87.05			Special purpose motor vehicles, other than																				
			those principally designed for the transport of																				
			persons or goods (for example, breakdown																				
			lorries, crane lorries, fire fighting vehicles,																				
			concrete-mixer lorries, road sweeper lorries,																				
			spraying lorries, mobile workshops, mobile radiological units).																				
																							4
	0705 (2	1					<u> </u>					$ \vdash $				1	<u> </u>						+
	8705.10	-	Crane lorries :		TC					F	Face	\vdash	Fac -		Ec	F /	100/	100/				2 50/	+
	8705.10.10 8705.10.20		Not more than ten years old More than ten years old	u u	TS					Free Free	Free Free	\vdash	Free Free		Free Free	Free Free	18% 18%	10% 10%		+		2.5% 2.5%	+
	8705.10.20	-	More than ten years old Mobile drilling derricks :	u			<u> </u>			riee	riee		riee		FIEE	Fiee	1070	1070				2.5%	+
	8705.20		Not more than seven years old	u	TS		<u> </u>			Free	Free		Free		Free	Free	18%	10%		1		2.5%	+
	8705.20.10		More than seven years old	u	L	l	1	1		Free	Free		Free		Free	Free	18%	10%		1	1	2.5%	1
	8705.30	-	Fire fighting vehicles :			1	1										20.0	20.0				2.5%	1
	8705.30.10		Not more than seven years old	u	TS					Free	Free		Free	Free	Free	Free	18%	10%		1		2.5%	1
	8705.30.20		More than seven years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%				2.5%	
	8705.40	-	Concrete-mixer lorries :														1					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/						ferenti					Gen Duty	VAT	PAL	C	ess	Excise (S.P.D)	SSCL	БСІ
ns nug	ins code		Description	Jint	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	GEN	SG	LXCISE (S.P.D)	SSCL	
	8705.40.10		Net men then the second and		TC					Even	Free		Free		Euro e	E	100/	100/				2 50/	
	8705.40.10 8705.40.20		Not more than ten years old More than ten years old	u u	TS						Free Free		Free Free		Free Free	Free Free	18% 18%	10% 10%				2.5% 2.5%	
	8705.90	-	Other :	u						TILL	TICC		THEE		Thee	Thee	10 /0	10 /0		1		2.370	
	0703.50		Gully bowzers equipped with suction pumps for						1				1										1
			extracting sewage water /wastes :																				
	8705.90.21		Not more than seven years old	u	TS					Free	Free		Free	Free	Free	Free	18%	10%				2.5%	
	8705.90.22		More than seven years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%				2.5%	
			Concrete pump trucks :																			2.5%	
	8705.90.31		Not more than ten years old	u	TS						Free		Free	Free	Free	Free	18%	10%				2.5%	
	8705.90.32		More than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%				2.5%	
			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	18%	10%			Rs.5,130,000 per unit		
	8705.90.42		Modified vehicles of heading 87.02, more than three years old	u	L				Free	Free	Free		Free	Free	Free	Free	18%	10%			Rs.6,840,000 per unit		
	8705.90.43		Modified vehicles of heading 87.03, not more than three years old	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	10%			Rs.12,550/per cm ³		
	8705.90.44		Modified vehicles of heading 87.03, more than three	u	L				Free	Free	Free		Free	Free	Free	Free	18%	10%			Rs.12,550/per cm ³		
	8705.90.45		years old Modified vehicles of heading 87.04, not more than													-							
	8705.90.46		three years old Modified vehicles of heading 87.04, more than three	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	10%		-	Rs.5,130,000 per unit		-
			years old	u	L				Free	Free	Free		Free	Free	Free	Free	18%	10%			Rs.6,840,000 per unit		<u> </u>
	8705.90.47		Other, not more than seven years old	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	10%			Rs.1,140,000 per unit		
	8705.90.48		Other, more than seven years old	u	L				Free	Free	Free		Free	Free	Free	Free	18%	10%			Rs.2,850,000 per unit		
			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	18%	10%			Rs.5,130,000 per unit		
	8705.90.52		Modified vehicles of heading 87.02, more than three vears old	u	L				Free	Free	Free		Free	Free	Free	Free	18%	10%			Rs.6,840,000 per unit		
	8705.90.53		Modified vehicles of heading 87.03, not more than three years old	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	10%			Rs.12,550/per cm ³		
	8705.90.54		Modified vehicles of heading 87.03, more than three vears old	u	L				Free	Free	Free		Free	Free	Free	Free	18%	10%			Rs.12,550/per cm ³		
	8705.90.55		Modified vehicles of heading 87.04, not more than	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	10%			Rs.5,130,000 per unit		
	8705.90.56		three years old Modified vehicles of heading 87.04, more than three	u	L				Free	Free	Free		Free	Free	Free	Free	18%	10%			Rs.6,840,000 per unit		
			vears old Other :		-	-							-			-				-			
	8705.90.91		g.v.w. not exceeding 4 tonnes, not more than seven years old (except Aerial Platform Trucks)	u	TS					Free	Free		Free	Free	Free	Free	18%	Ex			Rs.1,710,000 per unit		
	8705.90.92		g.v.w. not exceeding 4 tonnes, more than seven years old	u	L					Free	Free		Free	Free	Free	Free	18%	Ex			Rs.2,850,000 per unit		
	8705.90.93		g.v.w. exceeding 4 tonnes, not more than seven years old (except Aerial Platform Trucks)	u	TS					Free	Free		Free	Free	Free	Free	18%	10%				2.5%	
	8705.90.94		g.v.w. exceeding 4 tonnes, more than seven years old	u	TS					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
87.06			Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.																				
	9706 00 10		Now observe fitted with operate for mathematical second																				┣──
	8706.00.10		New chassis fitted with engines for motor vehicles of heading 87.02, for the transport of twenty eight or more passengers including the driver	u		Free									Free	Free	18%	Ex			Rs.1,140,000 per unit		
	8706.00.20		New chassis fitted with engines for other motor vehicles of heading 87.02	u		10.0%									10.0%	20%	18%	Ex			Rs.1,140,000 per unit		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI						ferenti					Gen Duty	VAT	PAL	Ce	ess	Excise (S.P.D)	SSCL	БСІ
пэпиу	n3 Coue		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	GEN	SG	Excise (3.P.D)	SSCL	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	18%	Ex			Rs.1,140,000 per unit		
	8706.00.40		Other new chassis fitted with engines for other motor vehicles	u											10.0%	20%	18%	Ex			Rs.2,280,000 per unit		
	8706.00.50		Used chassis fitted with engines	u	L										10% or Rs.145,334.00 per unit	20% or Rs.400,000 per Unit	18%	Ex			Rs.2,280,000 per unit		
87.07			Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.																				
	8707.10		For the vehicles of heading 87.03 :																				
	8707.10.10		Used vehicle bodies fully equipped with fittings and accessories	u	L										10.0%	20%	18%	Ex			Rs.1,140,000 per unit		
	8707.10.20		Other vehicle bodies fully equipped with fittings and accessories	u	L										10.0%	20%	18%	Ex			Rs.912,000 per unit		
	8707.10.30		Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	L										10.0%	20%	18%	Ex			Rs.1,026,,000 per unit		
	8707.10.40		Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	L										10.0%	20%	18%	Ex			Rs.798,000 per unit		
	8707.10.50		Rough coated ,bare body frame with /without doors, bonnet and boot lid	u	L										10.0%	20%	18%	Ex			Rs.342,000 per unit		1
	8707.10.60		Used bare body frame with /without doors, bonnet and boot lid	u	L										10.0%	20%	18%	Ex			Rs.1,140,000 per unit		
	8707.10.90		Other	u	L										10.0%	20%	18%	Ex			Rs.1,140,000 per unit		
	8707.90	-	Other :																				
	8707.90.10		Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments	u	L										10.0%	20%	18%	Ex			Rs.1,140,000 per unit		
	8707.90.20		Other, for the motor vehicles of heading 87.02, for the transport of 25 or more persons including the driver	u											Free	Free	18%	10%				2.5%	
	8707.90.30		Other, for the vehicles of sub-heading 8701.20 and the vehicles of heading 87.04, of a G.V.W. exceeding 3.000kg	u											Free	Free	18%	10%				2.5%	
			Other, bodies for the vehicles of 10 or more persons but less than 25 of heading 87.02 including the driver :																				
	8707.90.41		Used bodies fully equipped with fittings and accessories	u	L										10.0%	20%	18%	Ex			Rs.1,140,000 per unit		
	8707.90.42		Other vehicle bodies fully equipped with fittings and accessories	u	L										10.0%	20%	18%	Ex			Rs.912,000 per unit		
	8707.90.43		Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	L										10.0%	20%	18%	Ex			Rs.1,026,000 per unit		
	8707.90.44		Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	L										10.0%	20%	18%	Ex			Rs.798,000 per unit		
	8707.90.48		Rough coated ,bare body frame with /without doors, bonnet and boot lid	u	L										10.0%	20%	18%	Ex			Rs.342,000 per unit		
	8707.90.49		Used bare body frame with /without doors, bonnet and boot lid	u	L										10.0%	20%	18%	Ex			Rs.1,140,000 per unit		
	8707.90.90		Other	u	L										10.0%	20%	18%	Ex			Rs.1,140,000 per unit		
87.08			Parts and accessories of the motor vehicles of headings 87.01 to 87.05.																				
	8708.10		Bumpers and parts thereof	kg						Free	Free		5%	5%		20%	18%	10%				2.5%	
	0700.10	17	I Dumpers and parts dicied!	кy	1		1			1100	1100	I	570	570	1	2070	10/0	10./0		1	1	2.370	1

HS Hda	HS Code		Description	Unit	ICL/						ierenti					Gen Duty	VAT	PAL		SS	Excise (S.P.D)	SSCL	ьc
13 Hug	II3 Code		Description	onic	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	FAL	GEN	SG	LACISE (S.F.D)	JJCL	ľ
																							-
		-	Other parts and accessories of bodies (including cabs) :																				
	8708.21		Safety seat belts	kg						Free	Free		5%	5%		20%	18%	10%				2.5%	+
	8708.22		Front windscreens (windshields), rear windows and	ĸg						TILL	TICC		570	570		2070	10 /0	10 /0				2.370	1
	0,00.22		other windows	kg						Free			5%	5%	20.0%	20%	18%	10%	10%	Free		2.5%	
			specified in Subheading Note 1 to this Chapter	ĸġ						TIEE			570	570	20.070	2070	10 /0	10 /0	10 /0	Tiee		2.370	
	8708.29		Other :																				+
	8708.29 8708.29.10		"Cut-portions" of bodies and cabs				-						5% or	5% or							.1		+
	0700.29.10		Cut-portions of bodies and cabs										Rs.40,0	Rs80,00	20% or	20% or			10% or		.342,000/- per cut portion		
				kg	L								00 per	0 per	Rs.80,000 per	Rs.160,000	18%	Ex	Rs.80,000	Free	z,0 rtio		
				5									cut	cut	per cut portion	per cut			per cut		94 pe		
													portion	portion	· ·	portion			portion		Rs.		
	8708.29.90		Other	kg						Free			5%	5%	20.0%	20%	18%	10%	10%	Free		2.5%	
	8708.30	-	Brakes and servo-brakes; parts thereof	kg						Free	Free		5%	5%		20%	18%	10%	10%			2.5%	
	8708.40	-	Gear boxes and parts thereof	kg						Free	Free		5%	5%		20%	18%	10%	10%	Free		2.5%	_
	8708.50	-	Drive-axles with differential, whether or not provided							-	-		50/	50/		2004	4.007	100/	100/	-		2 50/	
			with other transmission components, and non-	kg						Free	Free		5%	5%		20%	18%	10%	10%	Free		2.5%	
	8708.70	<u> </u>	driving axles: parts thereof Road wheels and parts and accessories thereof :				-																+
	0700.70	-	Road wheels and parts and accessories thereor.																			2.5%	
	8708.70.10		Rims fitted with tyres, showing signs of wear	kg	L								5%	5%		20%	18%	Ex	10%			2.5%	1
	8708.70.20		Other, rims fitted with tyres	kg									5%	5%		20%	18%	10%	10%			2.5%	1
	8708.70.90		Other	kg									5%	5%		20%	18%	10%	10%			2.5%	
	8708.80	-	Suspension systems and parts thereof (including	kg						Free	Free		5%	5%		20%	18%	10%	10%	Free		2.5%	
			shock-absorbers)	ку						Fiee	Fiee		570	5%		20%	1070	10%	10%	Fiee		2.5%	
		-	Other parts and accessories :																				_
	8708.91		Radiators and parts thereof :																				_
	8708.91.10		Radiators										5% or	5% or		20% or Rs.			30% or				
				kg									Rs.770/			3000/- per	18%	10%	Rs.3,600			2.5%	
				5									per unit	per unit		unit			per unit				
	8708.91.20		Radiator cores													20% or Rs.			30% or				+
	0700.91.20			kg									5%	5%		2500/- per	18%	10%	Rs.2,800			2.5%	
													0.10	570		unit	1070	1070	per unit			2.070	
	8708.91.90		Other	kg									5%	5%		20%	18%	10%	30%			2.5%	
	8708.92		Silencers (mufflers) and exhaust pipes; parts thereof	kg									5%	5%		20%	18%	10%	10%			2.5%	
				-																			
	8708.93		Clutches and parts thereof	kg						Free	Free		5%	5%		20%	18%	10%	10%			2.5%	
	8708.94		Steering wheels, steering columns and steering	kg						Free	Free		5%	5%		20%	18%	10%	10%	Free		2.5%	
	0700.05		boxes; parts thereof	5			-																+
	8708.95		Safety airbags with inflater system; parts thereof	kg												20%	18%	10%	10%			2.5%	
	8708.99		Other :																				+
	8708.99.10		New chassis not fitted with engines, but with or																				+
	0,00.55.10		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	18%	10%				2.5%	
	8708.99.20		Other new chassis not fitted with engines, but with	kg												20%	18%	10%	20%	Free		2.5%	
			or without fittings	ĸġ												2070	10 /0	10 /0	20 /0	Tiee		2.370	
	8708.99.30		Other used chassis not fitted with engines, but with	kg	L										20.0%	20%	18%	Ex	20%	Free		2.5%	
			or without fittings		_																		_
	8708.99.40		"Cut-portions" of motor vehicles			18%							25.2%								ل be		
						or							or		20% or	20% or			10% or		d -/ uo		
				kg		Rs.261							Rs.185,		Rs.133,334/-	Rs.290,000	18%	Ex	Rs.150,000	Free	00 iti		
		1		кy	Ľ	,000	1						000 per		per cut portion	per cut	10 /0	LA	per cut	1166	.342,000/- p cut portion		1
						per cut							cut			portion			portion		сг. 3 3		1
		L				portion							portion								Rs.		L
	8708.99.90		Other	kg												20%	18%	10%	10%	Free		2.5%	L
																							T

	HS Code		Description	Unit	ICL/					Pre	ferenti	ial Du	ıty			Gen Duty	VAT	PAL	c	ess	Excise (S.P.D)	SSCL	БСІ
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT		PK			SD	SG	Gen Duty	VAI	PAL	GEN	SG	Excise (S.P.D)	SSCL	sci
87.09			Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports, for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.																				
																				-		2.5%	
	8709.11	-	Vehicles : Electrical										5%	4.5%	10.0%	20%	18%	10%				2.5% 2.5%	-
	8709.19		Other	u									J /0	т. Ј /0	10.0%	20%	18%	10%		1		2.5%	
	8709.90	-	Parts	kg											10.0%	20%	18%	Ex				2.5%	
87.10	8710.00		Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	u									5%	4.5%	10.0%	20%	18%	10%				2.5% 2.5%	
87.11			Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars: side-cars.																				
	8711.10	-	With internal combustion piston engine of a cylinder			İ		1				l	1	1									\square
			capacity not exceeding 50 cc :		-					-	-			. =				_			5 (50)		
	8711.10.10 8711.10.20		Not more than three years old More than three years old	u u	TS					Free Free			4% 4%	1.5% 1.5%	Free Free	Free Free	18% 18%	Ex Ex			Rs.650/- per cm ³ Rs.114,000 per unit		
	8711.20	-	With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :	u						riee	riee		4%	1.5%	Free	Fiee	18%	EX			RS.114,000 per unit		
	8711.20.10		Exceeding 50 cc but not exceeding 200 cc, not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	18%	Ex			Rs.1,300/- per cm3		
	8711.20.20		Exceeding 50 cc but not exceeding 200 cc, more than three years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex			Rs.342,000 per unit		
	8711.20.30		Other, not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	18%	Ex			Rs.1,950/- per cm3		
	8711.20.40 8711.30		Other, more than three years old With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :	u						Free	Free		4%	1.5%	Free	Free	18%	Ex			Rs.570,000 per unit		
	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	18%	Ex			Rs.1,950/- per cm3		
	8711.30.20		Exceeding 250 cc but not exceeding 350 cc, more than three years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex			Rs.912,000 per unit		
	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	18%	Ex			Rs.2,600/- per cm3		
	8711.30.40		Exceeding 350 cc but not exceeding 450 cc , more than three years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex			Rs.1,710,000 per unit		
	8711.30.50		Other, not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	18%	Ex			Rs.2,600/- per cm3		<u> </u>
	8711.30.60		Other, more than three years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex			Rs.1,710,000 per unit		
	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	18%	Ex			Rs.3,300/- per cm3		\square
	8711.40.20		More than three years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex			Rs.2,850,000 per unit		Ш
	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	18%	Ex			Rs.3,300/- per cm3		\square
	8711.50.20		Exceeding 800 cc but not exceedig 1000 cc , more than three years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex			Rs.3,420,000 per unit		
	8711.50.30		Other, not more than three years old	u	TS		I			Free	Free		4%	1.5%	Free	Free	18%	Ex			Rs.3,950/- per cm3		

		Day		11	ICL/					Pref	ferenti	ial Du	ty			Con Duty		DAL	Ce	ess		CCC1	h c 1
HS Hdg	HS Code	Des	scription	Unit	SLSI	AP	AD	BN	GT	IN				SD	SG	Gen Duty	VAT	PAL	GEN	SG	Excise (S.P.D)	SSCL	SCL
	8711.50.40	Other, more than three	years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex			Rs.4,560,000 per unit		
	8711.60	- With electric motor for	propulsion :																				
	8711.60.10	Not more than three ye								_	_		_	_		_		_					
	0/11.00.10	Not more than three ye		u	L					Free	Free		Free	Free	Free	Free	18%	Ex			Rs.8,550 per kW		
	8711.60.20	More than three years of	old	u	L					Free	Free		Free	Free	Free	Free	18%	Ex			Rs.17,100 per kW		
	8711.90	- Other		u	TS					Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%	
87.12	8712.00		cles (including delivery																				
		tricycles), not motori	ised.																				4
	8712.00.10	Delivery tricycles		u	TS											20%	18%	Ex				2.5%	+
	8712.00.20	Used bicycle		u	10											20% or	10 /0	LA	10% or			2.370	-
	0712100120	obed bicycle		u	TS											Rs.6600/=	18%	10%	Rs.2400/=			2.5%	
																per unit			per unit				
	8712.00.90	Other														20% or			10% or				
				u	L											Rs.6600/=	18%	10%	Rs.2400/=			2.5%	
																per unit			per unit				_
07.40		0	4																				\square
87.13			d persons, whether or not																				
		motorised or otherwi propelled.	ise mechanically																				
		brobeneg.																					
	8713.10	 Not mechanically proper 	lled	u						Free	Free		Free	Free	Free	Free	Ex	10%					
	8713.90	- Other		u						Free	Free		Free	Free	Free	Free	Ex	10%					
87.14			s of vehicles of headings																				
		87.11 to 87.13.																					4
	8714.10	- Of motorcycles (includir	a monode) :																				
	8714.10	Frames, with or without		kg	1					Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%	
	8714.10.90	Other	Troune Tork	ka	-					Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%	1
	8714.20.00	 Of carriages for disable 	d persons	kg						Free	Free		Free	Free	Free	Free	18%	10%				2.5%	
		- Other :																				2.5%	
	8714.91	Frames and forks, and p	parts thereof :																			2.5%	
	8714.91.10	Bicycle frames		kg							Free					20%	18%	10%				2.5%	_
	8714.91.20	Front forks		kg							Free					20%	18%	10%				2.5%	4
	8714.91.90	Other		kg							Free				Free	20%	18%	10%				2.5%	
	8714.92 8714.92.10	Wheel rims and spokes Wheel rims	:			19%																	
	0714.92.10	wheel this				or							5% or	4.5% or		20% or							
				kg		Rs.190				Free	Free		Rs.67/-	Rs.61/-		Rs.200/- per	18%	10%				2.5%	
						/- per							per Kg	per Kg		Kg							
						Kq																	
	8714.92.90	Other		kg		Free				Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%	
	8714.93	 Hubs, other than coaste 		kg						Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%	
	0714.04	brakes, and free-wheel																					
	8714.94	 Brakes, including coaster brakes, and parts there 		kg						Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%	
	8714.95	Saddles		u							Free				10.0%	20%	18%	10%				2.5%	+
<u> </u>	8714.96	Pedals and crank-gear,	and parts thereof	ka						Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%	\square
	8714.99	Other :												1.0 / 0			10,0	10/0	l	l		2.5%	
	8714.99.10	Mudguards		kg							Free					20%	18%	10%				2.5%	
	8714.99.20	Chain stays		kg						_	Free					20%	18%	10%				2.5%	
	8714.99.30	Seat stays		kg							Free					20%	18%	10%				2.5%	
	0711000	Other:	Cu. I. 11													+							\vdash
	8714.99.91		fitted with new tyres, with or	kg							Free		13.5%			20%	18%	10%	15%			2.5%	
	8714.99.92	without tubes	fitted with tyres showing													+							+
	0/14.99.92	signs of wear, with or w		kg							Free		13.5%			20%	18%	10%	15%			2.5%	
	8714.99.99	Other	חמוסטו נעטכס	kg							Free		13.5%			20%	18%	10%	10%			2.5%	+
													10.0 /0			2070		10/0	20.0			2.0 /0	
															20.0%		18%	10%	10%	Free			-

HS Hda	HS Code		Description	Unit	ICL/						ferent					Gen Duty	VAT	PAL	C	ess	Excise (S.P.D)	SSCL	sсı
пз пад	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	PAL	GEN	SG	Excise (S.P.D)	SSCL	, C 1
87.16			Trailers and semi-trailers; other vehicles, not																				
			mechanically propelled; parts thereof.																				1
																							1
	8716.10	-	Trailers and semi-trailers of the caravan type, for																				1
			housing or camping :																				
	8716.10.10		Not more than five years old	u	TS										Free	Free	18%	Ex				2.5%	
	8716.10.20		More than five years old	u	L											20%	18%	10%				2.5%	L
	8716.20	-	Self-loading or self-unloading trailers and semi-																				1
			trailers for agricultural purposes :																				L
	8716.20.10		Not more than five years old	u	TS											20%	18%	10%				2.5%	
	8716.20.20		More than five years old	u	L											20%	18%	10%				2.5%	
		-	Other trailers and semi-trailers for the transport of																				1
			goods :																				1
	8716.31		Tanker trailers and tanker semi-trailers :																				L
	8716.31.10		Not more than five years old	u	TS											20%	18%	Ex				2.5%	1
	8716.31.20		More than five years old	u	L											20%	18%	10%				2.5%	L
	8716.39		Other :																				
	8716.39.10		Not more than three years old	u	TS											20%	18%	Ex	10%			2.5%	<u> </u>
	8716.39.20		More than three years old	u	L											20%	18%	10%	10%			2.5%	<u> </u>
	8716.40	-	Other trailers and semi-trailers :																			2.5%	<u> </u>
	8716.40.10		Not more than five years old	u	TS											20%	18%	10%	5%			2.5%	<u> </u>
	8716.40.20		More than five years old	u	L		_									20%	18%	10%	5%			2.5%	I
	8716.80	-	Other vehicles :																			2.5%	<u> </u>
	8716.80.20		Wheelbarrows	u	TS											20%	18%	10%	10%			2.5%	1
	8716.80.30		Other not more than five years old	u	TS											20%	18%	10%				2.5%	<u> </u>
	8716.80.40		Other more than five years old	u	L											20%	18%	Ex				2.5%	<u> </u>
	8716.90	-	Parts :	-						_	_									_			
	8716.90.10		For wheelbarrows	kg	TS		_				Free		5%	5%	_	20%	18%	10%	10%	Free		2.5%	L
	8716.90.90		Others	kg						Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%	┥──┤
																							<u> </u>
	cm		- cubic centimeter of the eng																				
	kW		- kilowatt of the motor power																				
			3< x<= 1300 cm ³ - of cylinder capacity excee																				
			3< x<= 1500 cm ³ - of cylinder capacity excee																				
			3< x<= 2500 cm ³ - of cylinder capacity excee 3< x<= 2750 cm ³ - of cylinder capacity excee																				
			3< x<= 3000 cm ³ - of cylinder capacity excee 3< x<= 4000 cm ³ - of cylinder capacity excee																				
		0 cm				DUT NO	Lexcee	ung 40	JUU CC														
	400	JU CM	 - of cylinder capacity exceed 	iing 40	UU CC																		