

**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 windcreens (windshields), rear windows and other windows, framed; and
  - (b) front windcreens (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 Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess		Excise (S.P.D)	SSCL	s c l
					AP	AD	BN	GT	IN	PK	SA	SF	SD				SG	GEN			
<b>87.01</b>		<b>Tractors (other than tractors of heading 87.09) (+).</b>																			
	8701.10	- Single axle tractors :																			
	8701.10.10	--- More than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%				2.5%
	8701.10.90	--- Other	u						Free	Free		Free	Free	Free	Free	18%	10%				2.5%
		- Road tractors for semi-trailers :																			
	8701.21	-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	u																		
	8701.21.10	--- Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%				2.5%
	8701.21.20	--- More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%				2.5%
	8701.22	-- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :	u																		
	8701.22.10	--- Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	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	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	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 :																			
	8701.30.10	--- Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess		Excise (S.P.D)	SSCL	S C U		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG				GEN	SG					
	8701.30.20	--- More than five years old	u	L						Free	Free		4%	1.5%	Free	Free	18%	10%				2.5%		
		- Other, of an engine power :																						
	8701.91	--- Not exceeding 18kW :																						
	8701.91.10	--- Agricultural tractors, not more than ten years old	u						Free	Free			Free	Free	Free	Free	18%	10%					2.5%	
	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%	
	8701.92	--- Exceeding 18 kW but not exceeding 37 kW :																						
	8701.92.10	--- Agricultural tractors, not more than ten years old	u						Free	Free			Free	Free	Free	Free	18%	10%					2.5%	
	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%	
	8701.93	--- Exceeding 37 kW but not exceeding 75 kW :																						
	8701.93.10	--- Agricultural tractors, not more than ten years old	u						Free	Free			Free	Free	Free	Free	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%	
	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%	
	8701.94	--- Exceeding 75 kW but not exceeding 130 kW :																						
	8701.94.10	--- Agricultural tractors, not more than ten years old	u						Free	Free			Free	Free	Free	Free	18%	10%					2.5%	
	8701.94.20	--- Agricultural tractors, more than ten years old	u	L					Free	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 :																						
	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%	
	8701.95.30	--- Other, not more than ten years old	u						Free	Free			4%	1.5%	Free	Free	18%	10%					2.5%	
	8701.95.40	--- Other, more than ten years old	u	L					Free	Free			4%	1.5%	Free	Free	18%	10%					2.5%	
<b>87.02</b>		<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>																						
	8702.10	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :																						
		--- Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :																						
	8702.10.12	---- Modified Vehicles of heading 87.03, not more than two years old	u	TS											20.0%	20%	18%	Ex					300%	
	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											20.0%	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 :																						
	8702.10.21	---- Modified Vehicles of heading 87.03	u	L											20.0%	20%	18%	Ex					300%	
	8702.10.29	---- Other	u	L											20.0%	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 :																						
	8702.10.32	---- 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	Preferential Duty										Gen Duty	VAT	PAL	Cess		Excise (S.P.D)	SSCL	s c l		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG				GEN	SG					
		--- Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																						
	8702.20.41	---- 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 :																						
	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 years 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 years 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	---- Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex					300%		
	8702.20.89	---- Other	u	L										Free	Free	18%	Ex					Rs.2,850,000/- per 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	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 :																						
	8702.30.31	---- 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/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess		Excise (S.P.D)	SSCL	S	C	L								
					AP	AD	BN	GT	IN	PK	SA	SF	SD				SG	GEN						SG							
		--- Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																													
	8702.40.41	---- Modified vehicles of heading 87.03	u	L									20.0%	20%	18%	Ex													300%		
	8702.40.49	---- Other	u	L									10.0%	20%	18%	Ex													Rs.4,560,000/- 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 :																													
	8702.40.51	---- Modified Vehicles of heading 87.03, not more than two years old	u	TS									20.0%	20%	18%	Ex													300%		
	8702.40.52	---- Modified Vehicles of heading 87.03, more than two years 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%															
	8702.40.59	---- 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 :																													
	8702.40.61	---- Modified vehicles of heading 87.03	u	L									20.0%	20%	18%	Ex													300%		
	8702.40.69	---- Other	u	L									10.0%	20%	18%	Ex													Rs.2,850,000/- per unit		
		--- Other, not more than ten years old:																													
	8702.40.71	---- Modified vehicles of heading 87.03, not more than two years old	u	TS									20.0%	20%	18%	Ex													300%		
	8702.40.72	---- Modified vehicles of heading 87.03, more than two years old	u	L									20.0%	20%	18%	Ex													300%		
	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 unit		
		--- Other, more than ten years old:																													
	8702.40.81	---- Modified vehicles of heading 87.03	u	L									20.0%	20%	18%	Ex													300%		
	8702.40.89	---- Other	u	L									10.0%	20%	18%	Ex													Rs.2,850,000/- per unit		
	8702.90	- Other :																													
		--- Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :																													
	8702.90.12	---- Modified Vehicles of heading 87.03, not more than two years old	u	TS									20.0%	20%	18%	Ex													240%		
	8702.90.13	---- Modified Vehicles of heading 87.03, more than two years old	u	L									20.0%	20%	18%	Ex													240%		
	8702.90.19	---- Other	u	TS									20.0%	20%	18%	Ex													150%		
		--- Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																													
	8702.90.21	---- Modified Vehicles of heading 87.03	u	L									20.0%	20%	18%	Ex													240%		
	8702.90.29	---- Other	u	L									20.0%	20%	18%	Ex													150%		
		--- Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :																													
	8702.90.32	---- Modified Vehicles of heading 87.03, not more than two years old	u	TS									20.0%	20%	18%	Ex													240%		
	8702.90.33	---- Modified Vehicles of heading 87.03, more than two years old	u	L									20.0%	20%	18%	Ex													240%		
	8702.90.39	---- Other	u	TS									20.0%	20%	18%	Ex													Rs.2,000/- per cm		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess		Excise (S.P.D)	SSCL	s c l	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG				GEN	SG				
		--- Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																					
	8702.90.41	---- Modified Vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex					240%	
	8702.90.49	---- Other	u	L										20.0%	20%	18%	Ex					Rs.2,000/- per cm <sup>3</sup>	
		--- Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :																					
	8702.90.53	---- Modified Vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex					240%	
	8702.90.54	---- Modified Vehicles of heading 87.03, more than two 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	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 :																					
	8702.90.61	---- 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	
		--- Other, not more than ten years old :																					
	8702.90.73	---- 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 years 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	u	TS										Free	Free	18%	Ex					Rs.1,710,000/- per 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	L										Free	Free	18%	Ex					Rs.2,850,000/- per unit	
<b>87.03</b>		<b>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.</b>																					
	8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles :																					
		--- Not more than three years old :	u																				
	8703.10.11	---- Electric Golf cars		TS										Free	Free	18%	Ex					Rs.8,500 per kW	
	8703.10.19	---- Other		TS										10.0%	20%	18%	Ex					Rs.456,000/- per unit	
		--- 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										10.0%	20%	18%	Ex					Rs.456,000/- per unit	
		- Other vehicles, with only spark-ignition internal combustion piston engine :																					
	8703.21	-- Of cylinder capacity not exceeding 1,000 cc :																					
	8703.21.10	--- Ambulances and prison vans not more than three years old	u											20%	20% or Rs.1,500,000 per unit	18%	10%						2.5%







HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess		Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD				SG	GEN			
																		2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs. 10,250/- per cm <sup>3</sup>			
		--- Other :																			
	8703.23.92	---- Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	u	TS				13.5%						20.0%	20%	18%	Ex			Rs.7,250/- per cm <sup>3</sup>	
	8703.23.94	---- Of a cylinder capacity not exceeding 2,000 cc, more than three years old	u	L				18.0%						20.0%	20%	18%	Ex			Rs.7,250/- per cm <sup>3</sup>	
	8703.23.96	---- Of a cylinder capacity exceeding 2,000 cc, not more than three years old	u	TS				18.0%						20.0%	20%	18%	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs. 8,000/- per cm <sup>3</sup> 2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs. 9,100/- per cm <sup>3</sup> 2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs. 10,250/- per cm <sup>3</sup>	
	8703.23.98	---- Of a cylinder capacity exceeding 2000cc., more than three years old	u	L				18.0%						20.0%	20%	18%	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs. 8,000/- per cm <sup>3</sup> 2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs. 9,100/- per cm <sup>3</sup> 2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs. 10,250/- per cm <sup>3</sup>	
	8703.24	-- Of a cylinder capacity exceeding 3,000 cc :																			
	8703.24.10	--- Ambulances and prison vans not more than three years old	u											20%	20% or Rs.1,500,000 per unit	18%	10%			2.5%	
	8703.24.20	--- Ambulances and prison vans more than three years old	u	L										20%	20% or Rs.1,500,000 per unit	18%	10%			2.5%	
	8703.24.30	--- Hearses not more than three years old	u											20.0%	20%	18%	Ex			Rs.4,550/- per cm <sup>3</sup>	
	8703.24.40	--- Hearses more than three years old	u	L										20.0%	20%	18%	Ex			Rs.4,550/- per cm <sup>3</sup>	
	8703.24.50	--- Motor cars including station wagons and racing cars, not more than three years old	u	TS				18.0%						20.0%	20%	18%	Ex			3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs. 11,400/- per cm <sup>3</sup> 4000cm <sup>3</sup> <=Rs.12,55 0/- per cm <sup>3</sup>	
	8703.24.60	--- Motor cars including station wagons and racing cars, more than three years old	u	L				18.0%						20.0%	20%	18%	Ex			3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs. 11,400/- per cm <sup>3</sup> 4000cm <sup>3</sup> <=Rs.12,55 0/- per cm <sup>3</sup>	
	8703.24.70	--- Other, not more than three years old	u	TS				18.0%						20.0%	20%	18%	Ex			3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs. 11,400/- per cm <sup>3</sup> 4000cm <sup>3</sup> <=Rs.12,55 0/- per cm <sup>3</sup>	









HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess		Excise (S.P.D)	SSCL	S	C	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG				GEN	SG					
	8703.40.48	---- Other, not more than three years old	u	TS										10.0%	20%	18%	Ex			Rs.6,500/- per cm <sup>3</sup>				
	8703.40.49	---- Other, more than three years old	u	L										10.0%	20%	18%	Ex			Rs.6,500/- per cm <sup>3</sup>				
		--- Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																						
	8703.40.51	---- Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u	TS				13.2%						10.0%	20%	18%	Ex			Rs.4,550/- per cm <sup>3</sup>				
	8703.40.52	---- Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	L				13.2%						10.0%	20%	18%	Ex			Rs.4,550/- per cm <sup>3</sup>				
	8703.40.53	---- Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	u	TS				13.2%						10.0%	20%	18%	Ex			Rs.5,950/- per cm <sup>3</sup>				
	8703.40.54	---- Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	u	L				13.2%						10.0%	20%	18%	Ex			Rs.5,950/- per cm <sup>3</sup>				
	8703.40.58	---- Other, not more than three years old	u	TS				13.2%						10.0%	20%	18%	Ex			Rs.6,500/- per cm <sup>3</sup>				
	8703.40.59	---- Other, more than three years old	u	L				13.2%						10.0%	20%	18%	Ex			Rs.6,500/- per cm <sup>3</sup>				
		--- Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :	u																			2.5%		
	8703.40.61	---- Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%					2.5%		
	8703.40.62	---- Ambulances and prison vans more than three years old	u	L										10.0%	20%	18%	10%					2.5%		
	8703.40.63	---- Hearses not more than three years old	u											10.0%	20%	18%	Ex			Rs.2,850/- per cm <sup>3</sup>				
	8703.40.64	---- Hearses more than three years old	u	L										10.0%	20%	18%	Ex			Rs.2,850/- per cm <sup>3</sup>				
	8703.40.68	---- Other, not more than three years old	u	TS										10.0%	20%	18%	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs. 6,850/- per cm <sup>3</sup>				
																				2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs. 8,000/- per cm <sup>3</sup>				
																				2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs. 9,100/- per cm <sup>3</sup>				
	8703.40.69	---- Other, more than three years old	u	L										10.0%	20%	18%	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs. 6,850/- per cm <sup>3</sup>				
																				2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs. 8,000/- per cm <sup>3</sup>				
																				2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs. 9,100/- per cm <sup>3</sup>				
		--- Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :	u																					
	8703.40.71	---- Not more than three years old	u	TS				18.0%						10.0%	20%	18%	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs. 6,850/- per cm <sup>3</sup>				
																				2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs. 8,000/- per cm <sup>3</sup>				
																				2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs. 9,100/- per cm <sup>3</sup>				
	8703.40.72	---- More than three years old	u	L				18.0%						10.0%	20%	18%	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs. 6,850/- per cm <sup>3</sup>				
																				2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs. 8,000/- per cm <sup>3</sup>				











HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess		Excise (S.P.D)	SSCL	S c U	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG				GEN	SG				
	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%	
	8703.60.23	---- 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		
	8703.60.24	---- Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	u	L										10.0%	20%	18%	Ex				Rs.456,000/- per unit		
	8703.60.25	---- All terrain vehicle (ATV), not more than three years old	u	TS										10.0%	20%	18%	10%					2.5%	
	8703.60.26	---- All terrain vehicle (ATV), more than three years old	u	L										10.0%	20%	18%	10%					2.5%	
	8703.60.28	---- Other, not more than three years old	u	TS										10.0%	20%	18%	Ex				Rs.1,710,000/- per unit		
	8703.60.29	---- Other, more than three years old	u	L										10.0%	20%	18%	Ex				Rs.1,710,000/- per unit		
		--- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :														18%							
	8703.60.31	---- Ambulances and prison vans, not more than three years old	u											10.0%	20%	18%	10%					2.5%	
	8703.60.32	---- Ambulances and prison vans, more than three years 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 cm <sup>3</sup>		
	8703.60.34	---- Hearses more than three years old	u	L										10.0%	20%	18%	Ex				Rs.2,300/- per cm <sup>3</sup>		
	8703.60.35	---- Motor cars including station wagons and racing cars, not more than three years old	u	TS										10.0%	20%	18%	Ex				1000 cm <sup>3</sup> <x≤1300cm <sup>3</sup> =Rs. 2,600/- per cm <sup>3</sup>		
	8703.60.36	---- Motor cars including station wagons and racing cars, more than three years old	u	L										10.0%	20%	18%	Ex				1300 cm <sup>3</sup> <x≤1500cm <sup>3</sup> =Rs. 3,250/- per cm <sup>3</sup>		
	8703.60.38	---- Other, not more than three years old	u	TS										10.0%	20%	18%	Ex				1000 cm <sup>3</sup> <x≤1300cm <sup>3</sup> =Rs. 2,600/- per cm <sup>3</sup>		
	8703.60.39	---- Other, more than three years old	u	L										10.0%	20%	18%	Ex				1300 cm <sup>3</sup> <x≤1500cm <sup>3</sup> =Rs. 3,250/- per cm <sup>3</sup>		
		--- Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																					
	8703.60.41	---- Ambulances and prison vans not more than three years old	u											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 cm <sup>3</sup>		
	8703.60.44	---- Hearses more than three years old	u	L										10.0%	20%	18%	Ex				Rs.2,850/- per cm <sup>3</sup>		
	8703.60.48	---- Other, not more than three years old	u	TS										10.0%	20%	18%	Ex				Rs.6,500/- per cm <sup>3</sup>		
	8703.60.49	---- Other, more than three years old	u	L										10.0%	20%	18%	Ex				Rs.6,500/- per cm <sup>3</sup>		
		--- Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																					
	8703.60.51	---- Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u	TS										10.0%	20%	18%	Ex				Rs.4,550/- per cm <sup>3</sup>		





HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess		Excise (S.P.D)	SSCL	S	C
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG				GEN	SG				
	8703.70.25	---- All terrain vehicle (ATV), not more than three years old	u	TS										10.0%	20%	18%	10%				2.5%		
	8703.70.26	---- All terrain vehicle (ATV), more than three years old	u	L										10.0%	20%	18%	10%				2.5%		
	8703.70.28	---- Other, not more than three years old	u	TS										10.0%	20%	18%	Ex				Rs.3,900/- per cm <sup>3</sup>		
	8703.70.29	---- Other, more than three years old	u	L										10.0%	20%	18%	Ex				Rs.3,900/- per cm <sup>3</sup>		
		---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :																					
	8703.70.31	---- Ambulances and prison vans, not more than three years old	u											10.0%	20%	18%	10%				2.5%		
	8703.70.32	---- Ambulances and prison vans, more than three years old	u	L										10.0%	20%	18%	10%				2.5%		
	8703.70.33	---- Hearses not more than three years old	u											10.0%	20%	18%	Ex				Rs.2,300/- per cm <sup>3</sup>		
	8703.70.34	---- Hearses more than three years old	u	L										10.0%	20%	18%	Ex				Rs.2,300/- per cm <sup>3</sup>		
	8703.70.35	---- Motor cars including station wagons and racing cars, not more than three years old	u	TS										10.0%	20%	18%	Ex				Rs.3,900/- per cm <sup>3</sup>		
	8703.70.36	---- Motor cars including station wagons and racing cars, more than three years old	u	L										10.0%	20%	18%	Ex				Rs.3,900/- per cm <sup>3</sup>		
	8703.70.38	---- Other, not more than three years old	u	TS										10.0%	20%	18%	Ex				Rs.3,900/- per cm <sup>3</sup>		
	8703.70.39	---- Other, more than three years old	u	L										10.0%	20%	18%	Ex				Rs.3,900/- per cm <sup>3</sup>		
		---- Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																					
	8703.70.41	---- Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%				2.5%		
	8703.70.42	---- Ambulances and prison vans more than three years old	u	L										10.0%	20%	18%	10%				2.5%		
	8703.70.43	---- Hearses not more than three years old	u											10.0%	20%	18%	Ex				Rs.3,400/- per cm <sup>3</sup>		
	8703.70.44	---- Hearses more than three years old	u	L										10.0%	20%	18%	Ex				Rs.3,400/- per cm <sup>3</sup>		
	8703.70.48	---- Other, not more than three years old	u	TS										10.0%	20%	18%	Ex				Rs.7,850/- per cm <sup>3</sup>		
	8703.70.49	---- Other, more than three years old	u	L										10.0%	20%	18%	Ex				Rs.7,850/- per cm <sup>3</sup>		
		---- Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																					
	8703.70.51	---- Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u	TS										10.0%	20%	18%	Ex				Rs.5,250/- per cm <sup>3</sup>		
	8703.70.52	---- Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	L										10.0%	20%	18%	Ex				Rs.5,250/- per cm <sup>3</sup>		
	8703.70.53	---- Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	u	TS										10.0%	20%	18%	Ex				Rs.6,500/- per cm <sup>3</sup>		
	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 cm <sup>3</sup>		
	8703.70.58	---- Other, not more than three years old	u	TS										10.0%	20%	18%	Ex				Rs.7,850/- per cm <sup>3</sup>		
	8703.70.59	---- Other, more than three years old	u	L										10.0%	20%	18%	Ex				Rs.7,850/- per cm <sup>3</sup>		
		---- Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																					
	8703.70.61	---- Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%				2.5%		
	8703.70.62	---- Ambulances and prison vans more than three years 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 cm <sup>3</sup>		
	8703.70.64	---- Hearses more than three years old	u	L										10.0%	20%	18%	Ex				Rs.4,550/- per cm <sup>3</sup>		
	8703.70.68	---- Other, not more than three years old	u	TS										10.0%	20%	18%	Ex				2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs. 8000/- per cm <sup>3</sup>		
																					2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs. 9,100/- per cm <sup>3</sup>		















HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess		Excise (S.P.D)	SSCL	S	C	L		
						AP	AD	BN	GT	IN	PK	SA	SF				SD	SG						GEN	SG
	8704.31.34	----	for vehicles of national subdivision 8704.31.52, more than four years old	u	L									20.0%	20%	18%	Ex			Rs.1,140,000 per unit					
	8704.31.35	----	for vehicles of national subdivision 8704.31.63, not more than four years old	u	TS									20.0%	20%	18%	Ex			Rs.570,000 per unit					
	8704.31.36	----	for vehicles of national subdivision 8704.31.64, more than four years old	u	L									20.0%	20%	18%	Ex			Rs.1,140,000 per unit					
	8704.31.37	----	for vehicles of national subdivision 8704.31.67, not more than four years old	u										20.0%	20%	18%	Ex			Rs.1,596,000 per unit					
	8704.31.38	----	for vehicles of national subdivision 8704.31.68, 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 :																						
	8704.31.41	----	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					
	8704.31.42	----	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					
	8704.31.43	----	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					
	8704.31.44	----	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					
		---	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			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 four years old	u	TS									10.0%	20%	18%	Ex			Rs.684,000 per unit					
	8704.31.62	----	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					
	8704.31.63	----	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					
	8704.31.64	----	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%	Ex			Rs.1,140,000 per unit					
	8704.31.65	----	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					
	8704.31.66	----	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					
	8704.31.67	----	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					
	8704.31.68	----	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					

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess		Excise (S.P.D)	SSCL	s c l					
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG				GEN	SG								
		--- Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																									
	8704.31.71	---- Not more than four years old	u	TS										20.0%	20%	18%	Ex									Rs.2,000/- per cm <sup>3</sup>	
	8704.31.72	---- More than four years old	u	L										20.0%	20%	18%	Ex									Rs.2,000/- per cm <sup>3</sup>	
		Other :																									
	8704.31.91	---- 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	
	8704.31.92	---- 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	
	8704.31.93	---- Other not more than four years old	u	TS										20.0%	20%	18%	Ex									Rs.2,000/- per cm <sup>3</sup>	
	8704.31.99	---- Other more than four years old	u	L										20.0%	20%	18%	Ex									Rs.2,000/- per cm <sup>3</sup>	
	8704.32	-- q.v.w. exceeding 5 tonnes :																									
		--- Tankers and bowzers with stainless steel tanks for transport of milk and refrigerated trucks :																									
	8704.32.41	---- Not more than five years old	u	TS				Free	Free	Free			Free	Free	Free	Free	18%	10%								2.5%	
	8704.32.42	---- More than five years old but not more than ten years old	u	TS				Free	Free	Free			Free	Free	Free	Free	18%	Ex								Rs.1,710,000 per unit	
	8704.32.43	---- More than ten years old	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%	
	8704.32.52	---- More than five years old	u	L				Free	Free				Free	Free	Free	Free	18%	Ex								Rs.142,500 per unit	
		--- Other :															18%										
	8704.32.61	---- Not more than five years old	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 years old	u	TS					Free	Free			4%	1.5%	Free	Free	18%	Ex								Rs.2,850,000 per unit	
	8704.32.63	---- More than ten years old	u	L					Free	Free			4%	1.5%	Free	Free	18%	Ex								Rs.4,560,000 per unit	
		--- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :																									
	8704.41	-- q.v.w. not exceeding 5 tonnes																									
		--- Special purpose tankers/bowzers and trucks :																									
	8704.41.11	---- Tankers / bowzers with stainless steel tanks for transport of milk, not more than five years old	u	TS				Free						Free	Free	18%	10.0%									2.5%	
	8704.41.12	---- Tankers / bowzers with stainless steel tanks for 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 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 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 <sup>3</sup>	
	8704.41.22	---- More than four years old	u	L										Free	Free	18%	10.0%									Rs.400/- per cm <sup>3</sup>	
		--- Chassis fitted with engines and cabs																									
	8704.41.31	---- for vehicles of national subdivision 8704.41.43, not more than four years old	u	TS										20.0%	20%	18%	10%									Rs.513,000/- per unit	
	8704.41.32	---- for vehicles of national subdivision 8704.41.44, more than four years old	u	L										20.0%	20%	18%	10%									Rs.1,026,000/- per unit	
	8704.41.33	---- for vehicles of national subdivision 8704.41.51, not more than four years old	u	TS										20.0%	20%	18%	10%									Rs.513,000/- per unit	















HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess		Excise (S.P.D)	SSCL	S	C	L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG				GEN	SG							
	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						
<b>87.07</b>			<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>																							
	8707.10	-	For the vehicles of heading 87.03 :																							
	8707.10.10	---	Used <b>vehicle</b> 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						
	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	----	<b>Rough</b> 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	----	<b>Used</b> 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						
<b>87.08</b>			<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>																							
	8708.10	-	Bumpers and parts thereof	kg					Free	Free				5%	5%			20%	18%	10%					2.5%	







HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess		Excise (S.P.D)	SSCL	S	C	L				
					AP	AD	BN	GT	IN	PK	SA	SF	SD				SG	GEN						SG			
	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 years old	u	L						Free	Free		Free	Free	Free	Free	18%	Ex			Rs.8,550 per kW						
	8711.60.20	--- More than three years 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%	
<b>87.12</b>	<b>8712.00</b>	<b>Bicycles and other cycles (including delivery tricycles), not motorised.</b>																									
	8712.00.10	--- Delivery tricycles	u	TS													20%	18%	Ex							2.5%	
	8712.00.20	--- Used bicycle	u	TS													20% or Rs.6600/= per unit	18%	10%			10% or Rs.2400/= per unit				2.5%	
	8712.00.90	--- Other	u	L													20% or Rs.6600/= per unit	18%	10%			10% or Rs.2400/= per unit				2.5%	
<b>87.13</b>		<b>Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.</b>																									
	8713.10	- Not mechanically propelled	u							Free	Free		Free	Free	Free	Free	Free	Ex	10%								
	8713.90	- Other	u							Free	Free		Free	Free	Free	Free	Free	Ex	10%								
<b>87.14</b>		<b>Parts and accessories of vehicles of headings 87.11 to 87.13.</b>																									
	8714.10	- Of motorcycles (including mopeds) :																									
	8714.10.10	--- Frames, with or without front fork	kg	L						Free	Free		4%	1.5%	Free	Free	18%	10%								2.5%	
	8714.10.90	--- Other	kg							Free	Free		4%	1.5%	Free	Free	18%	10%								2.5%	
	8714.20.00	- Of carriages for disabled persons	kg							Free	Free		Free	Free	Free	Free	18%	10%								2.5%	
		- Other :																									2.5%
	8714.91	-- Frames and forks, and parts thereof :																									2.5%
	8714.91.10	--- Bicycle frames	kg														20%	18%	10%							2.5%	
	8714.91.20	--- Front forks	kg														20%	18%	10%							2.5%	
	8714.91.90	--- Other	kg												Free		20%	18%	10%							2.5%	
	8714.92	-- Wheel rims and spokes :																									
	8714.92.10	--- Wheel rims	kg							Free	Free		5% or Rs.67/- per Kg	4.5% or Rs.61/- per Kg			20% or Rs.200/- per Kg	18%	10%							2.5%	
	8714.92.90	--- Other	kg							Free	Free		4%	1.5%	Free	Free	18%	10%								2.5%	
	8714.93	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	kg							Free	Free		4%	1.5%	Free	Free	18%	10%								2.5%	
	8714.94	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg							Free	Free		4%	1.5%	Free	Free	18%	10%								2.5%	
	8714.95	-- Saddles	u												10.0%	20%	18%	10%								2.5%	
	8714.96	-- Pedals and crank-gear, and parts thereof	kg							Free	Free		4%	1.5%	Free	Free	18%	10%								2.5%	
	8714.99	-- Other :																									2.5%
	8714.99.10	--- Mudguards	kg														20%	18%	10%							2.5%	
	8714.99.20	--- Chain stays	kg														20%	18%	10%							2.5%	
	8714.99.30	--- Seat stays	kg														20%	18%	10%							2.5%	
		--- Other:																									
	8714.99.91	---- Bicycle rims or wheels, fitted with new tyres, with or without tubes	kg										Free	13.5%			20%	18%	10%			15%				2.5%	
	8714.99.92	---- Bicycle rims or wheels, fitted with tyres showing signs of wear, with or without tubes	kg										Free	13.5%			20%	18%	10%			15%				2.5%	
	8714.99.99	---- Other	kg										Free	13.5%			20%	18%	10%			10%				2.5%	
<b>87.15</b>	<b>8715.00</b>	<b>Baby carriages and parts thereof.</b>	kg														20.0%	20%	18%	10%		10%	Free				

