







HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8702.20.19	---- Other	u											10.0%	20%	18%	Ex	Ex			200%	50%		Rs 5.5 Mn	0%
		--- Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																							
	8702.20.21	---- Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.29	---- Other	u	L										10.0%	20%	18%	Ex	Ex			200%	50%		Rs 5.5 Mn	0%
		--- 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											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.32	---- Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.39	---- Other	u											10.0%	20%	18%	Ex	Ex			Rs.5,130,850/- per unit	50%		Rs 5.5 Mn	0%
		--- 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	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.49	---- Other	u	L										10.0%	20%	18%	Ex	Ex			Rs.6,639,950/- per unit	50%		Rs 5.5 Mn	0%
		--- 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											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.52	---- Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.53	---- Other, not more than five years old	u											Free	Free	18%	10%	6%						Rs 5.5 Mn	0%
	8702.20.59	---- Other	u											Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.5 Mn	0%
		--- 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	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.69	---- Other	u	L										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit			Rs 5.5 Mn	0%
		--- Other, not more than ten years old :																							
	8702.20.71	---- Modified vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.72	---- Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.73	---- Other, not more than five years old	u											Free	Free	18%	10.0%	6.0%						Rs 5.5 Mn	0%
	8702.20.79	---- Other	u											Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.5 Mn	0%
		--- Other, more than ten years old :																							
	8702.20.81	---- Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.89	---- Other	u	L										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit			Rs 5.5 Mn	0%
	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											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax		
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold	
	8702.30.12	----	Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%	
	8702.30.19	----	Other	u											10.0%	20%	18%	Ex	Ex			200%	50%		Rs 5.5 Mn	0%	
		---	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	Ex			300%	50%		Rs 5.5 Mn	80%	
	8702.30.29	----	Other	u	L										10.0%	20%	18%	Ex	Ex			200%	50%		Rs 5.5 Mn	0%	
		---	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											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%	
	8702.30.32	----	Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%	
	8702.30.39	----	Other	u											10.0%	20%	18%	Ex	Ex			Rs.4,829,050/- per unit	50%		Rs 5.5 Mn	0%	
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																								
	8702.30.41	----	Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%	
	8702.30.49	----	Other	u	L										10.0%	20%	18%	Ex	Ex			Rs.6,036,300/- per unit	50%		Rs 5.5 Mn	0%	
		---	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 two years old	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%	
	8702.30.52	----	Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%	
	8702.30.53	----	Other, not more than five years old	u											Free	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%	
	8702.30.59	----	Other	u											Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.5 Mn	0%	
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :																								
	8702.30.61	----	Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%	
	8702.30.69	----	Other	u	L										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit			Rs 5.5 Mn	0%	
		---	Other, not more than ten years old :																								
	8702.30.71	----	Modified vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%	
	8702.30.72	----	Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%	
	8702.30.73	----	Other, not more than five years old	u											Free	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%	
	8702.30.79	----	Other	u											Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.5 Mn	0%	
		---	Other, more than ten years old :																								
	8702.30.81	----	Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%	
	8702.30.89	----	Other	u	L										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit			Rs 5.5 Mn	0%	
	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 two years old	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax		
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold	
	8702.40.12	----	Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%	
	8702.40.19	----	Other	u											10.0%	20%	18%	Ex	Ex			200%	50%		Rs 6.0 Mn	0%	
		---	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	Ex			300%	50%		Rs 6.0 Mn	60%	
	8702.40.29	----	Other	u	L										10.0%	20%	18%	Ex	Ex			200%	50%		Rs 6.0 Mn	0%	
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :																								
	8702.40.31	----	Modified vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%	
	8702.40.32	----	Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%	
	8702.40.39	----	Other	u											10.0%	20%	18%	Ex	Ex			Rs.4,225,400/- per unit	50%		Rs 6.0 Mn	0%	
		---	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	Ex			300%	50%		Rs 6.0 Mn	60%	
	8702.40.49	----	Other	u	L										10.0%	20%	18%	Ex	Ex			Rs.4,829,050/- per unit	50%		Rs 6.0 Mn	0%	
		---	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											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%	
	8702.40.52	----	Modified Vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%	
	8702.40.53	----	Other, not more than five years old	u											Free	Free	18%	10%	6%							Rs 6.0 Mn	0%
	8702.40.59	----	Other	u											Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 6.0 Mn	0%	
		---	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	Ex			300%	50%		Rs 6.0 Mn	60%	
	8702.40.69	----	Other	u	L										10.0%	20%	18%	Ex	Ex			Rs3,018,150/- per unit	50%		Rs 6.0 Mn	0%	
		---	Other, not more than ten years old:																								
	8702.40.71	----	Modified vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%	
	8702.40.72	----	Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%	
	8702.40.73	----	Other, not more than five years old	u											Free	Free	18%	10%	6%							Rs 6.0 Mn	0%
	8702.40.79	----	Other	u											Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 6.0 Mn	0%	
		---	Other, more than ten years old:																								
	8702.40.81	----	Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%	
	8702.40.89	----	Other	u	L										10.0%	20%	18%	Ex	Ex			Rs.3,018,150/- per unit	50%		Rs 6.0 Mn	0%	
	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 :																								

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8702.90.12	----	Modified Vehicles of heading 87.03, not more than two years old	u										20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%	
	8702.90.13	----	Modified Vehicles of heading 87.03, more than two years old	u	L									20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%	
	8702.90.19	----	Other	u										20.0%	20%	18%	Ex	Ex			150%	50%		Rs 5.0 Mn	0%	
		----	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	Ex			240%	50%		Rs 5.0 Mn	100%	
	8702.90.29	----	Other	u	L									20.0%	20%	18%	Ex	Ex			150%	50%		Rs 5.0 Mn	0%	
		---	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										20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%	
	8702.90.33	----	Modified Vehicles of heading 87.03, more than two years old	u	L									20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%	
	8702.90.39	----	Other	u										20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	0%	
		---	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	Ex			240%	50%		Rs 5.0 Mn	100%	
	8702.90.49	----	Other	u	L									20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	0%	
		---	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										20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%	
	8702.90.54	----	Modified Vehicles of heading 87.03, more than two years old	u	L									20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%	
	8702.90.55	----	Other, not more than five years old	u										Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%	
	8702.90.59	----	Other	u										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.0 Mn	0%	
		---	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	Ex			240%	50%		Rs 5.0 Mn	100%	
	8702.90.69	----	Other	u	L									Free	Free	18%	Ex	Ex			Rs.3,018,150/- per per unit			Rs 5.0 Mn	0%	
		---	Other, not more than ten years old :																							
	8702.90.73	----	Modified Vehicles of heading 87.03, not more than two years old	u										20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%	
	8702.90.74	----	Modified Vehicles of heading 87.03, more than two years old	u	L									20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%	
	8702.90.75	----	Other, not more than five years old	u										Free	Free	18%	10%							Rs 5.0 Mn	0%	
	8702.90.79	----	Other	u										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.0 Mn	0%	
		---	Other, more than ten years old :																							
	8702.90.81	----	Modified Vehicles of heading 87.03	u	L									20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%	
	8702.90.89	----	Other	u	L									Free	Free	18%	Ex	Ex			Rs.3,018,150/- per per unit			Rs 5.0 Mn	0%	











HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax		
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold	
	8703.31.80	---	Motor cars including station wagons and racing cars, more than three years old	u	L				16%						20.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	
		---	Other :																								
	8703.31.92	----	Not more than three years old	u					16%						20.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	
	8703.31.94	----	More than three years old	u	L				16%						20.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	
	8703.32	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :																								
	8703.32.10	---	Ambulances and prison vans not more than three years old	u											20%	20% or Rs.2,000,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%	
	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%	6%				50%	2.5%	Rs 5.0 Mn	0%	
	8703.32.30	---	Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%				
	8703.32.40	---	Hearses more than three years old	u	L										20.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%				
		---	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					13.5%						20.0%	20%	18%	Ex	Ex			Rs.6,950/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	
	8703.32.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u					13.5%						20.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	
	8703.32.59	----	Other	u					13.5%						20.0%	20%	18%	Ex				Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	
		---	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				13.5%						20.0%	20%	18%	Ex	Ex			Rs.6,950/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	
	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	Ex			Rs.8,300/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	
	8703.32.69	----	Other	u	L				13.5%						20.0%	20%	18%	Ex				Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old :																								
	8703.32.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	u					18.0%						20.0%	20%	18%	Ex	6%			Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	
	8703.32.79	----	Other	u					18.0%						20.0%	20%	18%	Ex	Ex			Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	
	8703.32.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	u	L				18.0%						20.0%	20%	18%	Ex				Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	
		---	Other :																								

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax		
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold	
	8703.32.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	u					13.5%						20.0%	20%	18%	Ex	Ex			Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	
	8703.32.93	----	Motor - homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc) of a cylinder capacity exceeding 2000cc, not more than three years old	u					18.0%						10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%	
	8703.32.95	----	Other, of a cylinder capacity exceeding 2000 cc, not more than three years old	u					13.5%						20.0%	20%	18%	Ex				Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	
	8703.32.97	----	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	u	L				18.0%						20.0%	20%	18%	Ex	Ex			Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	
	8703.32.99	----	Other, of a cylinder capacity exceeding 2,000 cc., more than three years old	u	L				18.0%						20.0%	20%	18%	Ex	Ex			Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	
	8703.33	--	Of a cylinder capacity exceeding 2,500 cc :																								
	8703.33.10	---	Ambulances and prison vans not more than three years old	u											20%	20% or Rs.2,000,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%	
	8703.33.20	---	Ambulances and prison vans more than three years old	u	L										20%	20% or Rs.2,000,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%	
	8703.33.30	---	Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.5,400/- per cm <sup>3</sup>	50%				
	8703.33.40	---	Hearses more than three years old	u	L										20.0%	20%	18%	Ex	Ex			Rs.5,400/- per cm <sup>3</sup>	50%				
	8703.33.50	---	Motor cars including station wagons and racing cars, not more than three years old	u					18.0%						20.0%	20%	18%	Ex	Ex			2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs.10,850/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	
																						2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	
																						3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	
																						4000cm <sup>3</sup> <=Rs.1 4,500/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	
	8703.33.60	---	Motor cars including station wagons and racing cars, more than three years old	u	L				####						20.0%	20%	18%	Ex	Ex			2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs.10,850/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	
																						2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	
																						3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%	



HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax		
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold	
	8703.40.13	----	Hearsees not more than three years old	u										10.0%	20%	18%	Ex	Ex			Rs.1,550/- per cm <sup>3</sup>	50%					
	8703.40.14	----	Hearsees more than three years old	u	L									10.0%	20%	18%	Ex	Ex			Rs.1,550/- per cm <sup>3</sup>	50%					
	8703.40.15	----	Auto-trishaws, not more than two years old	u										10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>	50%					
	8703.40.16	----	Auto-trishaws, more than two years old	u	L									10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>	50%					
	8703.40.18	----	Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%		
	8703.40.19	----	Other, more than three years old	u	L									10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%		
		---	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										10.0%	Free	18%	10%	6%						2.5%	Rs 5.5 Mn	0%	
	8703.40.22	----	Go-Karts, more than three years old	u	L									10.0%	Free	18%	10%	6%						2.5%	Rs 5.5 Mn	0%	
	8703.40.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u										10.0%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.5 Mn	0%		
	8703.40.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	u	L									10.0%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.5 Mn	0%		
	8703.40.25	----	All terrain vehicle (ATV), not more than three years old	u										Free	20%	18%	10%	6%							Rs 5.5 Mn	0%	
	8703.40.26	----	All terrain vehicle (ATV), more than three years old	u	L									Free	20%	18%	10%	6%						2.5%	Rs 5.5 Mn	0%	
	8703.40.28	----	Other, not more than three years old	u				16%						10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%		
	8703.40.29	----	Other, more than three years old	u	L			16%						10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%		
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :																								
	8703.40.31	----	Ambulances and prison vans, not more than three years old	u										10.0%	20%	18%	10%	6%						50%	2.5%	Rs 5.5 Mn	0%
	8703.40.32	----	Ambulances and prison vans, more than three years old	u	L									10.0%	20%	18%	10%	6%						50%	2.5%	Rs 5.5 Mn	0%
	8703.40.33	----	Hearsees not more than three years old	u										10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm <sup>3</sup>	50%					
	8703.40.34	----	Hearsees more than three years old	u	L									10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm <sup>3</sup>	50%					
	8703.40.35	----	Motor cars including station wagons and racing cars, not more than three years old	u										10.0%	20%	18%	Ex	Ex			1000 cm <sup>3</sup> <x≤1300cm <sup>3</sup> =Rs.2,750/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
																					1300 cm <sup>3</sup> <x≤1500cm <sup>3</sup> =Rs.3,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
	8703.40.36	----	Motor cars including station wagons and racing cars, more than three years old	u	L									10.0%	20%	18%	Ex	Ex			1000 cm <sup>3</sup> <x≤1300cm <sup>3</sup> =Rs.2,750/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
																					1300 cm <sup>3</sup> <x≤1500cm <sup>3</sup> =Rs.3,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
	8703.40.38	----	Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex			1000 cm <sup>3</sup> <x≤1300cm <sup>3</sup> =Rs.2,750/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax					
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold				
			u											10.0%	20%	18%	Ex	Ex					1300 cm <sup>3</sup> <x≤1500cm <sup>3</sup> =Rs.3,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
8703.40.39	----	Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex					1000 cm <sup>3</sup> <x≤1300cm <sup>3</sup> =Rs.2,750/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
		--- Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																											
8703.40.41	----	Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%							50%	2.5%	Rs 5.5 Mn	0%	
8703.40.42	----	Ambulances and prison vans more than three years old	u	L										10.0%	20%	18%	10%	6%							50%	2.5%	Rs 5.5 Mn	0%	
8703.40.43	----	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex					Rs.3,000/- per cm <sup>3</sup>	50%					
8703.40.44	----	Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.3,000/- per cm <sup>3</sup>	50%					
8703.40.48	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex					Rs.6,900/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
8703.40.49	----	Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.6,900/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
		--- 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				13.2%							10.0%	20%	18%	Ex	Ex						Rs.4,800/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
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	Ex						Rs.4,800/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
8703.40.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	u				13.2%							10.0%	20%	18%	Ex	Ex						Rs.6,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
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	Ex						Rs.6,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
8703.40.58	----	Other, not more than three years old	u				13.2%							10.0%	20%	18%	Ex	Ex						Rs.6,900/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
8703.40.59	----	Other, more than three years old	u	L			13.2%							10.0%	20%	18%	Ex	Ex						Rs.6,900/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
		--- 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%	6%								50%	2.5%	Rs 5.5 Mn	0%
8703.40.62	----	Ambulances and prison vans more than three years old	u	L										10.0%	20%	18%	10%	6%								50%	2.5%	Rs 5.5 Mn	0%
8703.40.63	----	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex						Rs.3,000/- per cm <sup>3</sup>	50%				
8703.40.64	----	Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex						Rs.3,000/- per cm <sup>3</sup>	50%				
8703.40.68	----	Other, not more than three years old																						2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs.7,250/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax		
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold	
				u										10.0%	20%	18%	Ex	Ex			2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs.8,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
																					2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
	8703.40.69	----	Other, more than three years old	u	L									10.0%	20%	18%	Ex	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs.7,250/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
																					2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs.8,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :	u																	2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
	8703.40.71	----	Not more than three years old	u				18.0%						10.0%	20%	18%	Ex	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs.7,250/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
																					2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs.8,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
																					2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
	8703.40.72	----	More than three years old	u	L			18.0%						10.0%	20%	18%	Ex	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs.7,250/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
																					2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs.8,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
																					2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																								
	8703.40.81	----	Ambulances and prison vans not more than three years old	u										10.0%	20%	18%	10%	6%					50%	2.5%	Rs 5.5 Mn	0%	
	8703.40.82	----	Ambulances and prison vans more than three years old	u	L									10.0%	20%	18%	10%	6%					50%	2.5%	Rs 5.5 Mn	0%	
	8703.40.83	----	Hearses not more than three years old	u										10.0%	20%	18%	Ex	Ex			Rs.4,250/- per cm <sup>3</sup>	50%					

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax					
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold				
	8703.40.84	----	Hearse more than three years old	u	L										10.0%	20%	18%	Ex	Ex				Rs.4,250/- per cm <sup>3</sup>	50%					
	8703.40.88	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex				3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.10,850/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
								18.0%															4000cm <sup>3</sup> <=Rs.1 2,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
	8703.40.89	----	Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex				3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.10,850/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
								18.0%															4000cm <sup>3</sup> <=Rs.1 2,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																										
	8703.40.91	----	Not more than three years old	u											10.0%	20%	18%	Ex	Ex				3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.10,850/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
								18.0%															4000cm <sup>3</sup> <=Rs.1 2,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
	8703.40.92	----	More than three years old	u	L										10.0%	20%	18%	Ex	Ex				3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.10,850/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
								18.0%															4000cm <sup>3</sup> <=Rs.1 2,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
	8703.50	-	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi- diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :																										
		---	Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :																										
	8703.50.11	----	Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%							50%	2.5%	Rs 5.5 Mn	0%
	8703.50.12	----	Ambulances and prison vans more than three years	u	L										10.0%	20%	18%	10%	6%							50%	2.5%	Rs 5.5 Mn	0%
	8703.50.13	----	Hearse not more than three years old	u											10.0%	20%	18%	Ex	Ex					Rs.2,450/- per cm <sup>3</sup>	50%				
	8703.50.14	----	Hearse more than three years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.2,450/- per cm <sup>3</sup>	50%				
	8703.50.15	----	Auto-trishaws, not more than two years old	u											10.0%	20%	18%	Ex	Ex					Rs.1,750/- per cm <sup>3</sup>	50%				
	8703.50.16	----	Auto-trishaws, more than two years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.1,750/- per cm <sup>3</sup>	50%				
	8703.50.18	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex					Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
	8703.50.19	----	Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	



HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax			
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold		
	8703.50.54	----	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	Ex				Rs.6,900/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
	8703.50.58	----	Other, not more than three years old	u					###						10.0%	20%	18%	Ex	Ex				Rs.8,350/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
	8703.50.59	----	Other, more than three years old	u	L				###						10.0%	20%	18%	Ex	Ex				Rs.8,350/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
		---	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%	6%					50%	2.5%	Rs 5.5 Mn	0%	
	8703.50.62	----	Ambulances and prison vans more than three years old	u	L										10.0%	20%	18%	10%	6%					50%	2.5%	Rs 5.5 Mn	0%	
	8703.50.63	----	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex				Rs.4,800/- per cm <sup>3</sup>	50%				
	8703.50.64	----	Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex				Rs.4,800/- per cm <sup>3</sup>	50%				
	8703.50.68	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex				2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs.8,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
																							2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
																							2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs.10,850/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
	8703.50.69	----	Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex				2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs.8,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
																							2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
																							2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs.10,850/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
		---	Motor cars including station wagons and racing cars 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 payload (of persons and cargo) of over 800 kg, not more than three years old	u											10.0%	20%	18%	Ex	Ex				2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs.8,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
																							2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
																							2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs.10,850/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax			
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold		
	8703.50.72	----	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	u					18.0%						10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%		
	8703.50.78	----	Other, not more than three years old	u					18.0%						10.0%	20%	18%	Ex	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs.8,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
																						2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
																						2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs.10,850/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
	8703.50.79	----	Other, more than three years old	u	L				18.0%						10.0%	20%	18%	Ex	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs.8,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
																						2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
																						2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs.10,850/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
		---	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%	6%						50%	2.5%	Rs 5.5 Mn	0%
	8703.50.82	----	Ambulances and prison vans more than three years old	u	L										10.0%	20%	18%	10%	6%						50%	2.5%	Rs 5.5 Mn	0%
	8703.50.83	----	Hearse not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%					
	8703.50.84	----	Hearse more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%					
	8703.50.88	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
																						4000 cm <sup>3</sup> <=Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
	8703.50.89	----	Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
																						4000 cm <sup>3</sup> <=Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																									

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax		
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold	
	8703.50.91	----	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	u					18.0%						10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%	
	8703.50.98	----	Other, not more than three years old	u					18.0%						10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
																						4000 cm <sup>3</sup> <=Rs.13,30 0/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
	8703.50.99	----	Other, more than three years old	u	L				18.0%						10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
																						4000 cm <sup>3</sup> <=Rs.13,30 0/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
	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%	6%				50%	2.5%	Rs 5.5 Mn	0%	
	8703.60.12	----	Ambulances and prison vans more than three years	u	L										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%	
	8703.60.13	----	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,550/- per cm <sup>3</sup>	50%				
	8703.60.14	----	Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.1,550/- per cm <sup>3</sup>	50%				
	8703.60.15	----	Auto-trishaws, not more than two years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>	50%				
	8703.60.16	----	Auto-trishaws, more than two years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>	50%				
	8703.60.18	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%	
	8703.60.19	----	Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%	
		---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :																								
	8703.60.21	----	Go-Karts , not more than three years old	u											10%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%	
	8703.60.22	----	Go-Karts , more than three years old	u	L										10%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%	
	8703.60.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.5 Mn	0%	
	8703.60.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.5 Mn	0%	
	8703.60.25	----	All terrain vehicle (ATV), not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%	
	8703.60.26	----	All terrain vehicle (ATV), more than three years old	u	L										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%	
	8703.60.28	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax		
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold	
	8703.60.29	----	Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%	
		---	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%	6%				50%	2.5%	Rs 5.5 Mn	0%	
	8703.60.32	----	Ambulances and prison vans, more than three years old	u	L										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%	
	8703.60.33	----	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm <sup>3</sup>	50%				
	8703.60.34	----	Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm <sup>3</sup>	50%				
	8703.60.35	----	Motor cars including station wagons and racing cars, not more than three years old	u											10.0%	20%	18%	Ex	Ex			1000 cm <sup>3</sup> <x≤1300cm <sup>3</sup> =Rs.2,750/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
																						1300 cm <sup>3</sup> <x≤1500cm <sup>3</sup> =Rs.3,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
	8703.60.36	----	Motor cars including station wagons and racing cars, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			1000 cm <sup>3</sup> <x≤1300cm <sup>3</sup> =Rs.2,750/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
																						1300 cm <sup>3</sup> <x≤1500cm <sup>3</sup> =Rs.3,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
	8703.60.38	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			1000 cm <sup>3</sup> <x≤1300cm <sup>3</sup> =Rs.2,750/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
																						1300 cm <sup>3</sup> <x≤1500cm <sup>3</sup> =Rs.3,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
	8703.60.39	----	Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			1000 cm <sup>3</sup> <x≤1300cm <sup>3</sup> =Rs.2,750/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
																						1300 cm <sup>3</sup> <x≤1500cm <sup>3</sup> =Rs.3,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
		---	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%	6%				50%	2.5%	Rs 5.5 Mn	0%	
	8703.60.42	----	Ambulances and prison vans more than three years old	u	L										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%	
	8703.60.43	----	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm <sup>3</sup>	50%				
	8703.60.44	----	Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm <sup>3</sup>	50%				
	8703.60.48	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax		
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold	
	8703.60.49	----	Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
		---	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											10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
	8703.60.52	----	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
	8703.60.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.6,250/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
	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	Ex			Rs.6,250/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
	8703.60.58	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
	8703.60.59	----	Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
		---	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 years old	u											10.0%	20%	18%	10%	6%					50%	2.5%	Rs 5.5 Mn	0%
	8703.60.62	----	Ambulances and prison vans more than three years old	u	L										10.0%	20%	18%	10%	6%					50%	2.5%	Rs 5.5 Mn	0%
	8703.60.63	----	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm <sup>3</sup>	50%				
	8703.60.64	----	Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm <sup>3</sup>	50%				
	8703.60.68	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs.7,250/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
																						2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs.8,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
																						2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
	8703.60.69	----	Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs.7,250/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
																						2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs.8,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
																						2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%	
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																								



HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax		
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold	
																					4000 cm <sup>3</sup> <=Rs.12,05 0/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
	8703.60.92	----	More than three years old	u	L									10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.10,850/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
																					4000 cm <sup>3</sup> <=Rs.12,05 0/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%		
	8703.70	-	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :																								
		---	Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :																								
	8703.70.11	----	Ambulances and prison vans not more than three years old	u										10.0%	20%	18%	10%	6%					50%	2.5%	Rs 5.5 Mn	0%	
	8703.70.12	----	Ambulances and prison vans more than three years	u	L									10.0%	20%	18%	10%	6%					50%	2.5%	Rs 5.5 Mn	0%	
	8703.70.13	----	Hearses not more than three years old	u										10.0%	20%	18%	Ex	Ex					50%				
	8703.70.14	----	Hearses more than three years old	u	L									10.0%	20%	18%	Ex	Ex					50%				
	8703.70.15	----	Auto-trishaws, not more than two years old	u										10.0%	20%	18%	Ex	Ex					50%				
	8703.70.16	----	Auto-trishaws, more than two years old	u	L									10.0%	20%	18%	Ex	Ex					50%				
	8703.70.18	----	Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex					50%		Rs 5.5 Mn	90%	
	8703.70.19	----	Other, more than three years old	u	L									10.0%	20%	18%	Ex	Ex					50%		Rs 5.5 Mn	90%	
		---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :																								
	8703.70.21	----	Go-Karts, not more than three years old	u										10.0%	Free	18%	10%	6%						2.5%	Rs 5.5 Mn	0%	
	8703.70.22	----	Go-Karts, more than three years old	u	L									10.0%	Free	18%	10%	6%						2.5%	Rs 5.5 Mn	0%	
	8703.70.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u										10.0%	20%	18%	Ex	Ex					50%		Rs 5.5 Mn	0%	
	8703.70.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	u	L									10.0%	20%	18%	Ex	Ex					50%		Rs 5.5 Mn	0%	
	8703.70.25	----	All terrain vehicle (ATV), not more than three years old	u										10.0%	20%	18%	10%	6%					50%	2.5%	Rs 5.5 Mn	0%	
	8703.70.26	----	All terrain vehicle (ATV), more than three years old	u	L									10.0%	20%	18%	10%	6%					50%	2.5%	Rs 5.5 Mn	0%	
	8703.70.28	----	Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex					50%		Rs 5.5 Mn	90%	
	8703.70.29	----	Other, more than three years old	u	L									10.0%	20%	18%	Ex	Ex					50%		Rs 5.5 Mn	90%	
		---	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%	6%					50%	2.5%	Rs 5.5 Mn	0%	
	8703.70.32	----	Ambulances and prison vans, more than three years old	u	L									10.0%	20%	18%	10%	6%					50%	2.5%	Rs 5.5 Mn	0%	
	8703.70.33	----	Hearses not more than three years old	u										10.0%	20%	18%	Ex	Ex					50%				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax		
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold	
	8703.70.34	----	Hearse more than three years old	u	L									10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm <sup>3</sup>	50%					
	8703.70.35	----	Motor cars including station wagons and racing cars, not more than three years old	u										10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
	8703.70.36	----	Motor cars including station wagons and racing cars, more than three years old	u	L									10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
	8703.70.38	----	Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
	8703.70.39	----	Other, more than three years old	u	L									10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
		---	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%	6%				50%	2.5%	Rs 5.5 Mn	0%		
	8703.70.42	----	Ambulances and prison vans more than three years old	u	L									10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%		
	8703.70.43	----	Hearse not more than three years old	u										10.0%	20%	18%	Ex	Ex			Rs.3,600/- per cm <sup>3</sup>	50%					
	8703.70.44	----	Hearse more than three years old	u	L									10.0%	20%	18%	Ex	Ex			Rs.3,600/- per cm <sup>3</sup>	50%					
	8703.70.48	----	Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
	8703.70.49	----	Other, more than three years old	u	L									10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
		---	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										10.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
	8703.70.52	----	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	L									10.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
	8703.70.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	u										10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
	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	Ex			Rs.6,900/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
	8703.70.58	----	Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
	8703.70.59	----	Other, more than three years old	u	L									10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
		---	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%	6%				50%	2.5%	Rs 5.5 Mn	0%		
	8703.70.62	----	Ambulances and prison vans more than three years old	u	L									10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%		
	8703.70.63	----	Hearse not more than three years old	u										10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%					
	8703.70.64	----	Hearse more than three years old	u	L									10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%					
	8703.70.68	----	Other, not more than three years old																		2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs.8,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
				u										10.0%	20%	18%	Ex	Ex			2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
																					2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs10,850/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
	8703.70.69	----	Other, more than three years old	u	L									10.0%	20%	18%	Ex	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs.8,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
																					2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																							
	8703.70.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg, not more than three years old	u										10.0%	20%	18%	Ex	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs.8,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
																					2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
																					2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs10,850/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
	8703.70.72	----	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	u										10.0%	20%	18%	10%	6%					50%	2.5%	Rs 5.5 Mn	0%
	8703.70.78	----	Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs.8,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
																					2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
																					2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs10,850/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
	8703.70.79	----	Other, more than three years old																		2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs.8,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold		
			u	L										10.0%	20%	18%	Ex	Ex			2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
																					2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs10,850/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
		--- 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 years old	u											10.0%	20%	18%	10%	6%					50%	2.5%	Rs 5.5 Mn	0%	
	8703.70.82	---- Ambulances and prison vans more than three years old	u	L										10.0%	20%	18%	10%	6%					50%	2.5%	Rs 5.5 Mn	0%	
	8703.70.83	---- Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%					
	8703.70.84	---- Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%					
	8703.70.88	---- Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
																					4000 cm <sup>3</sup> <=Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
	8703.70.89	---- Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
																					4000 cm <sup>3</sup> <=Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
		--- Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																									
	8703.70.91	---- Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	u											10.0%	20%	18%	10%	6%					50%	2.5%	Rs 5.5 Mn	0%	
	8703.70.98	---- Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
																					4000 cm <sup>3</sup> <=Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
	8703.70.99	---- Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
																					4000 cm <sup>3</sup> <=Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%		
	8703.80	- Other vehicles, with only electric motor for propulsion :																									
		--- Electric auto-trishaws :																									



HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax			
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold		
	8703.80.43	----	Capacity of motors exceeding 100kW but not exceeding 200kW	u	L										10.0%	20%	18%	Ex	Ex				Rs.108,700/- per kW	50%		Rs 6.0 Mn	60%	
	8703.80.44	----	Capacity of motors exceeding 200kW	u	L										10.0%	20%	18%	Ex	Ex				Rs.144,900/- per kW	50%		Rs 6.0 Mn	60%	
		---	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											10.0%	20%	18%	Ex	Ex				Rs.18,100/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%	
																							Rs.36,200 per kW for other	50%		Rs 6.0 Mn	60%	
	8703.80.52	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	u											10.0%	20%	18%	Ex	Ex				Rs.24,100/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%	
																							Rs.36,200 per kW for other	50%		Rs 6.0 Mn	60%	
	8703.80.53	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	u											10.0%	20%	18%	Ex	Ex				Rs.36,200/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%	
																							Rs.60,400 per kW for not more than one year old	50%		Rs 6.0 Mn	60%	
	8703.80.54	----	Capacity of motors exceeding 200kW	u											10.0%	20%	18%	Ex	Ex				Rs.96,600 per kW for not more than one year old	50%		Rs 6.0 Mn	60%	
																							Rs.132,800/- per kW for other	50%		Rs 6.0 Mn	60%	
		---	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	Ex				Rs.48,300/- per kW	50%		Rs 6.0 Mn	60%	
	8703.80.62	----	Capacity of motors exceeding 50kW but not exceeding 100kW	u	L										10.0%	20%	18%	Ex	Ex				Rs.72,400 per kW	50%		Rs 6.0 Mn	60%	
	8703.80.63	----	Capacity of motors exceeding 100kW but not exceeding 200kW	u	L										10.0%	20%	18%	Ex	Ex				Rs.108,700/- per kW	50%		Rs 6.0 Mn	60%	
	8703.80.64	----	Capacity of motors exceeding 200kW	u	L										10.0%	20%	18%	Ex	Ex				Rs.144,900/- per kW	50%		Rs 6.0 Mn	60%	
		---	Other :																									
	8703.80.71	----	Not more than three years old	u											10.0%	20%	18%	Ex	Ex				Rs.96,600/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%	
																	18%						Rs.132,800/- per kW for other	50%		Rs 6.0 Mn	60%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold		
	8703.80.72	---- More than three years old	u	L/TS										10.0%	20%	18%	Ex	Ex			Rs.144,900/- per kW	50%		Rs 6.0 Mn	60%		
	8703.90	- Other :																									
	8703.90.10	--- Not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.1,207,250	50%		Rs 5.0 Mn	100%		
	8703.90.20	--- More than three years old	u	L										20.0%	20%	18%	Ex	Ex			Rs.1,810,900 per unit	50%		Rs 5.0 Mn	100%		
<b>87.04</b>		<b>Motor vehicles for the transport of goods.</b>																									
	8704.10	- Dumpers designed for off-highway use	u					Free	Free		Free	Free	Free	Free	Free	18%	10%	6%						2.5%			
		- Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :																									
	8704.21	-- g.v.w. not exceeding 5 tonnes																									
		--- Special purpose tankers/bowsers and trucks :																									
	8704.21.11	---- Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	u				Free						Free	Free	18%	10%	6%							2.5%			
	8704.21.12	---- Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old	u	L			Free						Free	Free	18%	10%	6%							2.5%			
	8704.21.13	---- Garbage trucks equipped with waste compacting mechanism, not more than five years old	u										Free	Free	18%	10%	6%							2.5%			
	8704.21.14	---- Garbage trucks equipped with waste compacting mechanism, more than five years old	u	L									Free	Free	18%	10%	6%							2.5%			
		--- Auto-trishaws :														18%											
	8704.21.21	---- Not more than four years old	u										Free	Free	18%	Ex	6.0%				Rs.500/- per cm <sup>3</sup>						
	8704.21.22	---- More than four years old	u	L									Free	Free	18%	Ex	6.0%				Rs.500/- per cm <sup>3</sup>						
		--- Chassis fitted with engines and cabs														18%											
	8704.21.31	---- for vehicles of national subdivision 8704.21.43, not more than four years old	u										20.0%	20%	18%	Ex	Ex				Rs.603,650 per unit	50%					
	8704.21.32	---- for vehicles of national subdivision 8704.21.44, more than four years old	u	L									20.0%	20%	18%	Ex	Ex				Rs.1,207,250 per unit	50%					
	8704.21.33	---- for vehicles of national subdivision 8704.21.51, not more than four years old	u										20.0%	20%	18%	Ex	6.0%				Rs.603,650 per unit	50%					
	8704.21.34	---- for vehicles of national subdivision 8704.21.52, more than four years old	u	L									20.0%	20%	18%	Ex	Ex				Rs.1,207,250 per unit	50%					
	8704.21.35	---- for vehicles of national subdivision 8704.21.63, not more than four years old	u										20.0%	20%	18%	Ex	Ex				Rs.603,650 per unit	50%					
	8704.21.36	---- for vehicles of national subdivision 8704.21.64, more than four years old	u	L									20.0%	20%	18%	Ex	Ex				Rs.1,207,250 per unit	50%					
	8704.21.37	---- for vehicles of national subdivision 8704.21.67, not more than four years old	u										20.0%	20%	18%	Ex	Ex				Rs.1,690,150 per unit	50%					
	8704.21.38	---- for vehicles of national subdivision 8704.21.68, more than four years old	u	L									20.0%	20%	18%	Ex	Ex				Rs.3,018,150/- per unit	50%					
		--- 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										10.0%	20%	18%	Ex	Ex				Rs.724,350 per unit	50%					
	8704.21.42	---- Cargo carrying capacity of less than 800kg , more than four years old	u	L									10.0%	20%	18%	Ex	Ex				Rs.1,207,250 per unit	50%					

HS Hdq	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax					
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold				
	8704.21.43	----	Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	Ex	Ex				Rs.724,350 per unit	50%					
	8704.21.44	----	Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	Ex	Ex				Rs.1,207,250 per unit	50%					
		---	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											10.0%	20%	18%	Ex	Ex				Rs.1,207,250 per unit	50%					
	8704.21.52	----	More than four years old	u	L										10.0%	20%	18%	Ex	Ex				Rs.2,414,500 per unit	50%					
		---	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											10.0%	20%	18%	Ex	Ex				Rs.724,350 per unit	50%					
	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	Ex				Rs.1,207,250 per unit	50%					
	8704.21.63	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	Ex	Ex				Rs.724,350 per unit	50%					
	8704.21.64	----	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	Ex				Rs.1,207,250 per unit	50%					
	8704.21.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u											20.0%	20%	18%	Ex	Ex				Rs.1,810,900 per unit	50%					
	8704.21.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	u	L										20.0%	20%	18%	Ex	Ex				Rs.3,018,150 per unit	50%					
	8704.21.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	Ex	Ex				Rs.1,810,900 per unit	50%					
	8704.21.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	Ex	Ex				Rs.3,018,150 per unit	50%					
		---	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											20.0%	20%	18%	Ex	Ex				Rs.2,414,500 per unit	50%					
	8704.21.72	----	More than four years old	u	L										20.0%	20%	18%	Ex	Ex				Rs.3,018,150 per unit	50%					
		---	Other :																										
	8704.21.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	u											20.0%	20%	18%	Ex	Ex				Rs.6,036,300 per unit	50%					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax		
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold	
	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	Ex			Rs.7,243,550 per unit	50%					
	8704.21.93	----	Other vehicles not more than four years old	u										20.0%	20%	18%	Ex	Ex			Rs.5,432,650 per unit	50%					
	8704.21.99	----	Other vehicles more than four years old	u	L									20.0%	20%	18%	Ex	Ex			Rs.7,243,550 per unit	50%					
	8704.22	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :																								
		---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :																								
	8704.22.41	----	Not more than five years old	u				Free	Free	Free		Free	Free	Free	Free	18%	10%	6%								2.5%	
	8704.22.42	----	More than five years old but less than ten years old	u				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.1,810,900 per unit						
	8704.22.43	----	More than ten years old	u	L			Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.3,621,800 per unit						
		---	Garbage trucks equipped with waste compacting mechanism :																								
	8704.22.51	----	Not more than five years old	u				Free	Free	Free		Free	Free	Free	Free	18%	10%	6%								2.5%	
	8704.22.52	----	More than five years old	u	L			Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.150,900 per unit						
		---	Other :													18%											
	8704.22.61	----	Not more than five years old	u				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.1,207,250 per unit						
	8704.22.62	----	More than five years old but less than ten years old	u				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.3,018,150 per unit						
	8704.22.63	----	More than ten years old	u	L			Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.4,829,050 per unit						
	8704.23	--	g.v.w. exceeding 20 tonnes :																								
		---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :																								
	8704.23.51	----	Not more than five years old	u				Free	Free	Free		Free	Free	Free	Free	18%	10%	6%								2.5%	
	8704.23.52	----	More than five years old but less than ten years old	u				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.1,810,900 per unit						
	8704.23.53	----	More than ten years old	u	L			Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.3,621,800 per unit						
		---	Garbage trucks equipped with waste compacting mechanism :																								
	8704.23.61	----	Not more than five years old	u				Free	Free			Free	Free	Free	Free	18%	10%	6%								2.5%	
	8704.23.62	----	More than five years old	u	L			Free	Free			Free	Free	Free	Free	18%	Ex	Ex			Rs.150,900 per unit						
		---	Other :													18%											
	8704.23.71	----	Not more than five years old	u				Free	Free			Free	Free	Free	Free	18%	Ex	Ex			Rs.1,207,250 per unit						
	8704.23.72	----	More than five years old but less than ten years old	u				Free	Free			Free	Free	Free	Free	18%	Ex	Ex			Rs.3,018,150 per unit						
	8704.23.73	----	More than ten years old	u	L			Free	Free			Free	Free	Free	Free	18%	Ex	Ex			Rs.4,829,050 per unit						
		-	Other, with only spark-ignition internal combustion piston engine :																								
	8704.31	--	g.v.w. not exceeding 5 tonnes :																								
		---	Special purpose tankers/bowsters and trucks :																								
	8704.31.11	----	Tankers / bowsters with stainless steel tanks for transport of milk, not more than five years old	u				Free						Free	Free	18%	10%	6%								2.5%	
	8704.31.12	----	Tankers / bowsters with stainless steel tanks for transport of milk, more than five years old	u	L			Free						Free	Free	18%	10%	6%								2.5%	





HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.32.51	---- Not more than five years old	u							Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8704.32.52	---- More than five years old	u	L						Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.150,900 per unit			
		--- Other :															18%								
	8704.32.61	---- Not more than five years old	u							Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.1,207,250 per unit			
	8704.32.62	---- More than five years old but not more than ten years old	u							Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,018,150 per unit			
	8704.32.63	---- More than ten years old	u	L						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.4,829,050 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/bowsers and trucks :																							
	8704.41.11	---- Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	u					Free						Free	Free	Free	18%	10.0%	6.0%				2.5%		
	8704.41.12	---- Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old	u	L				Free						Free	Free	Free	18%	10.0%	6.0%				2.5%		
	8704.41.13	---- Garbage trucks equipped with waste compacting mechanism, not more than five years old	u											Free	Free	Free	18%	10.0%	6.0%				2.5%		
	8704.41.14	---- Garbage trucks equipped with waste compacting mechanism, more than five years old	u	L										Free	Free	Free	18%	10.0%	6.0%				2.5%		
		--- Auto-trishaws :																							
	8704.41.21	---- Not more than four years old	u											Free	Free	Free	18%	10.0%	6.0%			Rs.400/- per cm <sup>3</sup>			
	8704.41.22	---- More than four years old	u	L										Free	Free	Free	18%	10.0%	6.0%			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											20.0%	20%	18%	10%	Ex				Rs.543,250/- per unit	50%		
	8704.41.32	---- for vehicles of national subdivision 8704.41.44, more than four years old	u	L										20.0%	20%	18%	10%	Ex				Rs.1,086,550/- per unit	50%		
	8704.41.33	---- for vehicles of national subdivision 8704.41.51, not more than four years old	u											20.0%	20%	18%	10%	6%				Rs.543,250/- per unit	50%		
	8704.41.34	---- for vehicles of national subdivision 8704.41.52, more than four years old	u	L										20.0%	20%	18%	10%	Ex				Rs.1,086,550/- per unit	50%		
	8704.41.35	---- for vehicles of national subdivision 8704.41.63, not more than four years old	u											20.0%	20%	18%	10%	Ex				Rs.543,250/- per unit	50%		
	8704.41.36	---- for vehicles of national subdivision 8704.41.64, more than four years old	u	L										20.0%	20%	18%	10%	Ex				Rs.1,086,550/- per unit	50%		
	8704.41.37	---- for vehicles of national subdivision 8704.41.67, not more than four years old	u											20.0%	20%	18%	10%	Ex				Rs.1,569,450/- per unit	50%		
	8704.41.38	---- for vehicles of national subdivision 8704.41.68, more than four years old	u	L										20.0%	20%	18%	10%	Ex				Rs.2,776,700/- per unit	50%		
		--- Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																							
	8704.41.41	---- Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	20%	18%	10%	Ex				Rs.664,000/- per unit	50%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax			
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold		
	8704.41.42	----	Cargo carrying capacity of less than 800kg , more than four years old	u	L										10.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%					
	8704.41.43	----	Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.664,000/- per unit	50%					
	8704.41.44	----	Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%					
		---	Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more :																									
	8704.41.51	----	Not more than four years old	u											10.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%					
	8704.41.52	----	More than four years old	u	L										10.0%	20%	18%	10%	Ex			Rs.2,173,050/- per unit	50%					
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :																									
	8704.41.61	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	20%	18%	10%	Ex			Rs.664,000/- per unit	50%					
	8704.41.62	----	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%	Ex			Rs.1,086,550/- per unit	50%					
	8704.41.63	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.664,000/- per unit	50%					
	8704.41.64	----	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%	Ex			Rs.1,086,550/- per unit	50%					
	8704.41.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.1,690,150/- per unit	50%					
	8704.41.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	u	L										20.0%	20%	18%	10%	Ex			Rs.2,776,700/- per unit	50%					
	8704.41.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.1,690,150/- per unit	50%					
	8704.41.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	10%	Ex			Rs.2,776,700/- per unit	50%					
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																									
	8704.41.71	----	Not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.2,173,050/- per unit	50%					
	8704.41.72	----	More than four years old	u	L										20.0%	20%	18%	10%	Ex			Rs.2,776,700/- per unit	50%					
		---	Other :												20.0%		18%	10%										
	8704.41.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.5,432,650/- per unit	50%					

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax				
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold			
	8704.41.92	---- Other vehicles with separate bodies for cabin and cargo area, more than four years old	u	L										20.0%	20%	18%	10%	Ex				Rs.6,036,300/- per unit	50%					
	8704.41.93	---- Other vehicles not more than four years old	u											20.0%	20%	18%	10%	Ex				Rs.4,829,050/- per unit	50%					
	8704.41.99	---- Other vehicles more than four years old	u	L										20.0%	20%	18%	10%	Ex				Rs.6,639,950/- per unit	50%					
	8704.42	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:																										
		--- Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :																										
	8704.42.41	---- Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	Free	18%	10.0%	6.0%				Rs.1,690,150/- per unit					
	8704.42.42	---- More than five years old but less than ten years old	u					Free	Free	Free		Free	Free	Free	Free	Free	18%	10.0%	Ex				Rs.1,690,150/- per unit					
	8704.42.43	---- More than ten years old	u	L				Free	Free	Free		Free	Free	Free	Free	Free	18%	10.0%	Ex				Rs.3,259,600/- per unit					
		--- Garbage trucks equipped with waste compacting mechanism :																										
	8704.42.51	---- Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	Free	18%	10.0%	6.0%							2.5%		
	8704.42.52	---- More than five years old	u	L				Free	Free	Free		Free	Free	Free	Free	Free	18%	10.0%	Ex				Rs.144,850/- per unit					
		--- Other :																									2.5%	
	8704.42.61	---- Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex				Rs.1,086,550/- per unit					
	8704.42.62	---- More than five years old but less than ten years old	u					Free	Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex				Rs.2,776,700/- per unit					
	8704.42.63	---- More than ten years old	u	L				Free	Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex				Rs.4,466,850/- per unit					
	8704.43	-- g.v.w. exceeding 20 tonnes																										
		--- Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :																										
	8704.43.51	---- Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	Free	18%	10.0%	6.0%									
	8704.43.52	---- More than five years old but less than ten years old	u					Free	Free	Free		Free	Free	Free	Free	Free	18%	10.0%	Ex				Rs.1,690,150/- per unit					
	8704.43.53	---- More than ten years old	u	L				Free	Free	Free		Free	Free	Free	Free	Free	18%	10.0%	Ex				Rs.3,259,600/- per unit					
		--- Garbage trucks equipped with waste compacting mechanism :																										
	8704.43.61	---- Not more than five years old	u					Free	Free		Free	Free	Free	Free	Free	Free	18%	10.0%	6.0%									
	8704.43.62	---- More than five years old	u	L				Free	Free		Free	Free	Free	Free	Free	Free	18%	10.0%	Ex				Rs.144,850/- per unit					
		--- Other :																										
	8704.43.71	---- Not more than five years old	u					Free	Free		Free	Free	Free	Free	Free	Free	18%	10%	Ex				Rs.1,086,550/- per unit					
	8704.43.72	---- More than five years old but less than ten years old	u					Free	Free		Free	Free	Free	Free	Free	Free	18%	10%	Ex				Rs.2,776,700/- per unit					
	8704.43.73	---- More than ten years old	u	L				Free	Free		Free	Free	Free	Free	Free	Free	18%	10%	Ex				Rs.4,466,850/- per unit					
		- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :																										
	8704.51	-- g.v.w. not exceeding 5 tonnes:																										
		--- Special purpose tankers/bowsers and trucks :																										





HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax			
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold		
	8704.51.93	----	Other not more than four years old	u										20.0%	20%	18%	10%	Ex			Rs.2,050/per cm <sup>3</sup>	50%						
	8704.51.99	----	Other more than four years old	u	L									20.0%	20%	18%	10%	Ex			Rs.2,050/per	50%						
	8704.52	--	g.v.w. exceeding 5 tonnes:																									
		---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :																									
	8704.52.41	----	Not more than five years old	u				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%										
	8704.52.42	----	More than five years old but not more than ten years old	u				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.1,569,450/- per unit							
	8704.52.43	----	More than ten years old	u	L			Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.3,259,600/- per unit							
		---	Garbage trucks equipped with waste compacting mechanism :																									
	8704.52.51	----	Not more than five years old	u				Free	Free		Free	Free	Free	Free	Free	18%	10.0%	6.0%										2.5%
	8704.52.52	----	More than five years old	u	L			Free	Free		Free	Free	Free	Free	Free	18%	10.0%	Ex			Rs.144,850/-per unit							
		---	Other :													18%												
	8704.52.61	----	Not more than five years old	u				Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex			Rs.1,086,550/- per unit							
	8704.52.62	----	More than five years old but not more than ten years old	u				Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex			Rs.2,776,700/- per unit							
	8704.52.63	----	More than ten years old	u	L			Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex			Rs.4,587,600/- per unit							
	8704.60	-	Other with only electric motor for propulsion :																									
	8704.60.10	---	Electric auto-trishaws not more than five years old	u										10.0%	20%	18%	Ex	6.0%			Rs.18,100/= per kW	50%						
	8704.60.20	---	Electric auto-trishaws more than five years old	u	L									10.0%	20%	18%	Ex	6.0%			Rs.18,100/= per kW	50%						
		---	Other electric, not more than five years old													18%												
	8704.60.31	----	Capacity of motors not exceeding 50kW	u										20.0%	20%	18%	Ex	6.0%			Rs.18,100/= per kW	50%						
	8704.60.32	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	u										20.0%	20%	18%	Ex	6.0%			Rs.24,100/= per kW	50%						
	8704.60.33	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	u										20.0%	20%	18%	Ex	6.0%			Rs.60,400/= per kW	50%						
	8704.60.34	----	Capacity of motors exceeding 200kW	u										20.0%	20%	18%	Ex	6.0%			Rs.96,600/= per kW	50%						
		---	Other electric, more than five years old																									
	8704.60.41	----	Capacity of motors not exceeding 50kW	u	L									20.0%	20%	18%	Ex	6.0%			Rs.48,300/= per kW	50%						
	8704.60.42	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	u	L									20.0%	20%	18%	Ex	6.0%			Rs.72,400/= per kW	50%						
	8704.60.43	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	u	L									20.0%	20%	18%	Ex	6.0%			Rs.108,70/= per kW	50%						
	8704.60.44	----	Capacity of motors exceeding 200kW	u	L									20.0%	20%	18%	Ex	6.0%			Rs.144,900/= per kW	50%						
	8704.90	-	Other :																									
	8704.90.10	---	Not more than five years old	u										10.0%	20%	18%	Ex	6%			Rs.1,207,250/= per unit	50%						
	8704.90.90	---	Other	u	L									20.0%	20%	18%	Ex	Ex			Rs.1,810,900 per unit	50%						



HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax							
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold						
	8705.90.55	----	Modified vehicles of heading 87.04, not more than three years old	u					Free	Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex								Rs.5,432,650 per unit			Rs 5.0 Mn	0%
	8705.90.56	----	Modified vehicles of heading 87.04, more than three years old	u	L				Free	Free	Free		Free	Free	Free	Free	Free	18%	10%	Ex								Rs.7,243,550 per unit			Rs 5.0 Mn	0%
	8705.90.91	----	Other : g.v.w. not exceeding 4 tonnes, not more than seven years old ( <b>except Aerial Platform Trucks</b> )	u					Free	Free			Free	Free	Free	Free	Free	18%	Ex	Ex								Rs.1,810,900 per unit			Rs 5.0 Mn	0%
	8705.90.92	----	g.v.w. not exceeding 4 tonnes, more than seven years old	u	L				Free	Free			Free	Free	Free	Free	Free	18%	Ex	Ex								Rs.3,018,150 per unit			Rs 5.0 Mn	0%
	8705.90.93	----	g.v.w. exceeding 4 tonnes, not more than seven years old ( <b>except Aerial Platform Trucks</b> )	u					Free	Free			Free	Free	Free	Free	Free	18%	10%	6%										2.5%	Rs 5.0 Mn	0%
	8705.90.94	----	g.v.w. exceeding 4 tonnes, more than seven years old	u					Free	Free			Free	Free	Free	Free	Free	18%	Ex											2.5%	Rs 5.0 Mn	0%
<b>87.06</b>			<b>Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.</b>																													
	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	Free	Free	18%	Ex	Ex								Rs.1,207,250/= per unit				
	8706.00.20	---	New chassis fitted with engines for other motor vehicles of heading 87.02	u		##								10.0%	20%	18%	18%	18%	Ex	Ex								Rs.1,207,250/= per unit				
	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	Free	Free	18%	Ex	Ex								Rs.1,207,250/= per unit				
	8706.00.40	---	Other new chassis fitted with engines for other motor vehicles	u										10.0%	20%	18%	18%	18%	Ex	Ex								Rs.2,414,500 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%	18%	18%	Ex	Ex								Rs.2,414,500 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%	18%	18%	Ex	Ex								Rs.1,207,250/= per unit				
	8707.10.20	---	Other vehicle bodies fully equipped with fittings and accessories	u	L									10.0%	20%	18%	18%	18%	Ex	Ex								Rs.965,800 per unit				
	8707.10.30	---	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	L									10.0%	20%	18%	18%	18%	Ex	Ex								Rs.1,086,550 per unit				
	8707.10.40	---	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	L									10.0%	20%	18%	18%	18%	Ex	Ex								Rs.845,100 per unit				
	8707.10.50	---	Rough coated ,bare body frame with /without doors, bonnet and boot lid	u	L									10.0%	20%	18%	18%	18%	Ex	Ex								Rs.362,200 per unit				
	8707.10.60	---	Used bare body frame with /without doors, bonnet and boot lid	u	L									10.0%	20%	18%	18%	18%	Ex	Ex								Rs.1,207,250/= per unit				
	8707.10.90	---	Other	u	L									10.0%	20%	18%	18%	18%	Ex	Ex								Rs.1,207,250/= 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%	18%	18%	Ex	Ex								Rs.1,207,250/= per unit				





HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold	
	8709.11	--	Electrical	u								5%	4.5%	10.0%	20%	18%	10%	6%						2.5%		
	8709.19	--	Other	u										10.0%	20%	18%	10%	6%						2.5%		
	8709.90	-	Parts	kg										10.0%	20%	18%	Ex							2.5%		
<b>87.10</b>	8710.00		<b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</b>	u								5%	4.5%	10.0%	20%	18%	10%	6%						2.5%		
<b>87.11</b>			<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>																							
	8711.10	-	With internal combustion piston engine of a cylinder capacity not exceeding 50 cc :																							
	8711.10.10	---	Not more than three years old	u					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex						Rs.700/- per cm <sup>3</sup>		
	8711.10.20	---	More than three years old	u	L				Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex						Rs.120,750 per unit		
	8711.20	-	With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :																							
	8711.20.10	---	Exceeding 50 cc but not exceeding 200 cc, not more than three years old	u					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex						Rs.1,400/- per cm <sup>3</sup>		
	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	Ex						Rs.362,200 per unit		
	8711.20.30	---	Other, not more than three years old	u					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex						Rs.2,050/- per cm <sup>3</sup>		
	8711.20.40	---	Other, more than three years old	u	L				Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex						Rs.603,650 per unit		
	8711.30	-	With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :																							
	8711.30.10	---	Exceeding 250 cc but not exceeding 350 cc, not more than three years old	u					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex						Rs.2,050/- per cm <sup>3</sup>		
	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	Ex						965,800/= per unit		
	8711.30.30	---	Exceeding 350 cc but not exceeding 450 cc, not more than three years old	u					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex						Rs.2,750/- per cm <sup>3</sup>		
	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	Ex						Rs.1,810,900 per unit		
	8711.30.50	---	Other, not more than three years old	u					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex						Rs.2,750/- per cm <sup>3</sup>		
	8711.30.60	---	Other, more than three years old	u	L				Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex						Rs.1,810,900 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					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex						Rs.3,500/- per cm <sup>3</sup>		
	8711.40.20	---	More than three years old	u	L				Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex						Rs.3,018,150 per unit		
	8711.50	-	With internal combustion piston engine of a cylinder capacity exceeding 800 cc :																							
	8711.50.10	---	Exceeding 800 cc but not exceeding 1000 cc, not more than three years old	u					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex						Rs.3,500/- per cm <sup>3</sup>		
	8711.50.20	---	Exceeding 800 cc but not exceeding 1000 cc, more than three years old	u	L				Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex						Rs.3,621,800per unit		



HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax				
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold			
	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%	6%							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%	6%							2.5%			
	8714.95	--	Saddles	u						Free					10.0%	20%	18%	10%	6%							2.5%			
	8714.96	--	Pedals and crank-gear, and parts thereof	kg					Free	Free			4%	1.5%	Free	Free	18%	10%	6%							2.5%			
	8714.99	--	Other :																							2.5%			
	8714.99.10	---	Mudguards	kg						Free						20%	18%	10%	6%							2.5%			
	8714.99.20	---	Chain stays	kg						Free						20%	18%	10%	6%							2.5%			
	8714.99.30	---	Seat stays	kg						Free						20%	18%	10%	6%							2.5%			
			Other:																										
	8714.99.91	----	Bicycle rims or wheels, fitted with new tyres, with or without tubes	kg						Free						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						20%	18%	10%		15%						2.5%			
	8714.99.99	----	Other	kg						Free						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%	6%	10%	Free								
<b>87.16</b>			<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>																										
	8716.10	-	Trailers and semi-trailers of the caravan type, for housing or camping :																										
	8716.10.10	---	Not more than five years old	u											Free	Free	18%	Ex								2.5%			
	8716.10.20	---	More than five years old	u	L											20%	18%	10%								2.5%			
	8716.20	-	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes :																										
	8716.20.10	---	Not more than five years old	u												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 goods :																										
	8716.31	--	Tanker trailers and tanker semi-trailers :																										
	8716.31.10	---	Not more than five years old	u												20%	18%	Ex								2.5%			
	8716.31.20	---	More than five years old	u	L											20%	18%	10%								2.5%			
	8716.39	--	Other :																										
	8716.39.10	---	Not more than three years old	u												20%	18%	Ex		10%						2.5%			
	8716.39.20	---	More than three years old	u	L											20%	18%	10%		10%						2.5%			
	8716.40	-	Other trailers and semi-trailers :																										
	8716.40.10	---	Not more than five years old	u												20%	18%	10%		5%						2.5%			
	8716.40.20	---	More than five years old	u	L											20%	18%	10%		5%						2.5%			
	8716.80	-	Other vehicles :																										
	8716.80.20	---	Wheelbarrows	u												20%	18%	10%		10%						2.5%			
	8716.80.30	---	Other not more than five years old	u												20%	18%	10%								2.5%			
	8716.80.40	---	Other more than five years old	u	L											20%	18%	Ex								2.5%			
	8716.90	-	Parts :																										
	8716.90.10	---	For wheelbarrows	kg						Free	Free					20%	18%	10%	6%	10%	Free					2.5%			
	8716.90.90	---	Others	kg						Free	Free					20%	18%	10%	6%							2.5%			
			cm <sup>3</sup> - cubic centimeter of the engine																										
			kW - kilowatt of the motor power of the engine																										
			1000 cm <sup>3</sup> < x <= 1300 cm <sup>3</sup> - of cylinder capacity exceeding 1000 cc but not exceeding 1300 cc																										
			1300 cm <sup>3</sup> < x <= 1500 cm <sup>3</sup> - of cylinder capacity exceeding 1300 cc but not exceeding 1500 cc																										
			2000 cm <sup>3</sup> < x <= 2500 cm <sup>3</sup> - of cylinder capacity exceeding 2000 cc but not exceeding 2500 cc																										
			2500 cm <sup>3</sup> < x <= 2750 cm <sup>3</sup> - of cylinder capacity exceeding 2500 cc but not exceeding 2750 cc																										

