Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Notes.

- 1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
- 2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

- 3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
- 4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Subheading Note.

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

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

								P	refere	ential	Duty	У					PA	L	Cess				Luxury	/ Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	AD	BN	GТ	IN	PK :	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN S	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
87.01			Tractors (other than tractors of heading 87.09) (+).																					
	0701 10		Cinale aule transfers			<u> </u>																		
	8701.10 8701.10.10		Single axle tractors : More than ten years old	u	L				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8701.10.90		Other	u					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
]-	Road tractors for semi-trailers :																					
	8701.21		With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	u																				
	8701.21.10		Not more than five years old	u					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%		
	8701.21.20		More than five years old	u	L				Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%		
	8701.22		With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :	u																				
	8701.22.10		Not more than five years old	u					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%		
	8701.22.20		More than five years old	u	L				Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%		

										Prefere	ntial	Duty	у					PA	L	Cess				Luxury	<u>/ Tax</u>
S Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK :	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate of the amou exceed Luxui Tax Fr Thresh
	8701.23		With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :	u																					
	8701.23.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%		
	8701.23.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%		
	8701.24		With only electric motor for propulsion:	u																					
	8701.24.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%		
	8701.24.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%		
	8701.29		Other:	u																					
	8701.29.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%		
	8701.29.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%		
	8701.30	-	Track-laying tractors :																						
	8701.30.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
	8701.30.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
		-	Other, of an engine power:																						
	8701.91		Not exceeding 18kW:																						
	8701.91.10		Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8701.91.20		Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8701.91.30		Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
	8701.91.40		Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
	8701.92		Exceeding 18 kW but not exceeding 37 kW:																						
	8701.92.10		Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8701.92.20		Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8701.92.30		Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
	8701.92.40		Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
	8701.93	 	Exceeding 37 kW but not exceeding 75 kW:		1		1	$\downarrow \downarrow \downarrow$		\perp											<u> </u>				1
	8701.93.10		Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8701.93.20		Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8701.93.30		Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
	8701.93.40		Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
	8701.94		Exceeding 75 kW but not exceeding 130 kW:					1 1		\bot															1
	8701.94.10		Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8701.94.20		Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		

								P	refere	<u>entia</u> l	l Dut	У					PA	L	Cess				Luxury	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8701.94.30		Other, not more than ten years old	u					Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
	8701.94.40		Other, more than ten years old	u	L				Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
	8701.95		Exceeding 130 kW:																					
	8701.95.10		Agricultural tractors, not more than ten years old	u					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8701.95.20		Agricultural tractors, more than ten years old	u	L				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8701.95.30		Other, not more than ten years old	u					Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
	8701.95.40		Other, more than ten years old	u	L				Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		
87.02			Motor vehicles for the transport of ten or more persons, including the driver.																					
	8702.10	-	With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :																					
			Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:	١																				
	8702.10.12		Modified Vehicles of heading 87.03, not more than two years old	u										20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.0 Mn	120%
	8702.10.13		Modified Vehicles of heading 87.03, more than two years old.	u	L									20.0%		18%	Ex	Ex		300%	50%		Rs 5.0 Mn	
	8702.10.19		Other Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	u										20.0%	20%	18%	Ex	Ex		200%	50%		Rs 5.0 Mn	0%
	8702.10.21		Modified Vehicles of heading 87.03	u	L									20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.0 Mn	120%
	8702.10.29		Other	u	L									20.0%	20%	18%	Ex	Ex		200%	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:																					
	8702.10.32		Modified Vehicles of heading 87.03, not more than two years old	u										20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.0 Mn	120%
	8702.10.33		Modified Vehicles of heading 87.03, more than two years old	u	L									20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.0 Mn	120%
	8702.10.39		Other	u										20.0%	20%	18%	Ex	Ex		Rs.5,432,650/- per unit	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:																					
	8702.10.41		Modified Vehicles of heading 87.03	u	L									20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.0 Mn	120%
	8702.10.49		Other	u	L									20.0%	20%	18%	Ex	6%		Rs.7,243,550/- per unit	50%		Rs 5.0 Mn	0%

									Prefer	<u>entia</u>	Dut	у					PA	L_	Cess				Luxur	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate of the amoun exceeding Luxury Tax Fre Thresho
		 Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :																						
	8702.10.53	 two years old	u											20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.0 Mn	120%
	8702.10.54	 Modified Vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.0 Mn	120%
	8702.10.55	 Other, not more than five years old	u											Free	Free	18%	10%	6%					Rs 5.0 Mn	0%
	8702.10.59	 Other	u	L										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 :																						
	8702.10.61	 Modified Vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.0 Mn	120%
	8702.10.69	 Other	u	L										Free	Free	18%	Ex	Ex		Rs.3,018,150/- per unit			Rs 5.0 Mn	0%
		 Other, not more than ten years old :																						1
	8702.10.73	 Modified Vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.0 Mn	120%
	8702.10.74	 Modified Vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.0 Mn	120%
	8702.10.75	 Other, not more than five years old	u											Free	Free	18%	10%	6%					Rs 5.0 Mn	0%
	8702.10.79	 Other	u	L										Free	Free	18%	Ex	Ex		Rs.1,810,900/- per unit			Rs 5.0 Mn	0%
	8702.10.81	 Other, more than ten years old : Modified Vehicles of heading 87.03							_					20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.0 Mn	1209
	8702.10.89	 Other	u u	L										Free	Free	18%	Ex	Ex		Rs.3,018,150/- per unit	30%		Rs 5.0 Mn	
	8702.20	 With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion: Motor vehicles for the transport of less than 13																		per arm				
		persons (adults) including the driver, not more than three and a half years old :																						
	8702.20.11	 two years old	u											20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.5 Mn	90%
	8702.20.12	 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	90%
	8702.20.19	 Other Motor vehicles for the transport of less than 13	u											10.0%	20%	18%	Ex	Ex		200%	50%		Rs 5.5 Mn	0%
		 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 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:	u	L										10.0%	20%	18%	Ex	Ex		200%	50%		Rs 5.5 Mn	0%
	8702.20.31	 Modified vehicles of heading 87.03, not more than	u											20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.5 Mn	90%
	8702.20.32	 two years old 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%

								F	refere	<u>ential</u>	Dut	У					PA	\L	Cess				Luxur	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI		AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amount exceedir Luxury Tax Free Thresho
	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	
		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	
	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	L										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%
	0=00 00 = 1	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	
	8702.20.73 8702.20.79	Other, not more than five years old Other	u u	L										Free Free	Free Free	18%	10.0% Ex	6.0% Ex		Rs.1,810,900/- per unit			Rs 5.5 Mn Rs 5.5 Mn	
		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																						
	0700 55 11	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more that 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%
	8702.30.12	Modified vehicles of heading 87.03, more than two years old	u	L										20.0%		18%	Ex	Ex		300%	50%		Rs 5.5 Mn	
	8702.30.19	Other Motor vehicles for the transport of less than 12	u		-		\vdash							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			1 1							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	

									refere	ential	Dut	у					PA	L	Cess				Luxury	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SO	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amount exceedir Luxury Tax Free Threshol
			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		two years old	u										20.0%	20%	18%	Ex	Ex		300%	50%		Rs 5.5 Mn	80%
	8702.30.52		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%		D 1 010 000/		2.5%	Rs 5.5 Mn	0%
	8702.30.59		Carci	u	L									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		ribalited verticies of fledding 67105	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%
	8702.30.71		Other, not more than ten years old : Modified vehicles of heading 87.03, not more than	1																				
	8702.30.72		two years old Modified vehicles of heading 87.03, more than two	u										20.0%		18%	Ex	Ex		300%	50%		Rs 5.5 Mn	
			years old	u	L									20.0%		18%	Ex	Ex		300%	50%	2 50/	Rs 5.5 Mn	
	8702.30.73 8702.30.79		Other, not more than five years old Other	u										Free	Free	18%	10%	6%		Rs.1,810,900/-		2.5%	Rs 5.5 Mn	
			Other, more than ten years old :	u	L									Free	Free	18%	Ex	Ex		per unit			Rs 5.5 Mn	0%
	8702.30.81		14 15 1 1 1 1 5 1 1 0 0 0 0	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	
	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:																	per unit				
	8702.40.11		14 1:5: 1 1:1 51 1: 07.00	u										20.0%	20%	18%	Ex	Ex		300%	50%		Rs 6.0 Mn	60%
	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			u		Ĺ								10.0%	20%	18%	Ex	Ex		200%	50%		Rs 6.0 Mn	0%

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									P	refere	ential	Duty	/					PA	L	Cess				Luxur	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI		AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amoun exceedir Luxury Tax Fre Thresho
			Motor vehicles for the transport of less than 13																						+
			persons (adults) including the driver, more than																						
	8702.40.21		three and a half years old : Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex		300%	50%		Rs 6.0 Mn	60%
	8702.40.29		la	u	L										10.0%		18%	Ex	Ex		200%	50%		Rs 6.0 Mn	
			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%		18%	Ex	Ex		300%	50%		Rs 6.0 Mn	
	8702.40.53		Other, not more than five years old	u				\vdash							Free	Free	18%	10%	6%		Do 1 910 000/			Rs 6.0 Mn	0%
	8702.40.59		Other	u	L										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%
	8702.40.71		Other, not more than ten years old: Modified vehicles of heading 87.03, not more than			-		\vdash													-				+
	8702.40.71		two years old Modified vehicles of heading 87.03, more than two	u	_										20.0%		18%	Ex	Ex		300%	50%		Rs 6.0 Mn	60%
			years old	u	L										20.0%		18%	Ex 100/	Ex		300%	50%	2.50/	Rs 6.0 Mn	
	8702.40.73 8702.40.79		Other, not more than five years old Other	u	L										Free Free	Free Free	18% 18%	10% Ex	6% Ex		Rs.1,810,900/- per unit		2.5%	Rs 6.0 Mn	
			Other, more than ten years old:																						<u> </u>
	8702.40.81		Modified vehicles of heading 87.03	u	Ĺ										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%

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								P	refere	ential	Duty	/					PA	L	Cess				Luxur	y Tax
IS Hdg	HS Code		Description	Uni t	ICL /SL SI	AD	BN	GТ		PK S		SF	SD	SG	Gen Duty	VAT	Gen			Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amoun exceedir Luxury Tax Fre
		persons	chicles for the transport of less than 13 (adults) including the driver, not more than d a half years old :																					
	8702.90.12	two year		u										20.0%	20%	18%	Ex	Ex		240%	50%		Rs 5.0 Mn	100%
i	8702.90.13	Modified years old	Vehicles of heading 87.03, more than two	u	L									20.0%	20%	18%	Ex	Ex		240%	50%		Rs 5.0 Mn	100%
	8702.90.19	persons	chicles for the transport of less than 13 (adults) including the driver, more than d a half years old :	u										20.0%	20%	18%	Ex	Ex		150%	50%		Rs 5.0 Mn	0%
	8702.90.21	Modified	Vehicles of heading 87.03	u	L									20.0%	20%	18%	Ex	Ex		240%	50%		Rs 5.0 Mn	
	8702.90.29	persons	chicles for the transport of 13 or more (adults) but less than 25 persons (adults) the driver, not more than five years old:	u	L									20.0%	20%	18%	Ex	Ex		150%	50%		Rs 5.0 Mn	0%
	8702.90.32	Modified two year	Vehicles of heading 87.03, not more than	u										20.0%	20%	18%	Ex	Ex		240%	50%		Rs 5.0 Mn	100%
1	8702.90.33		Vehicles of heading 87.03, more than two	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 ³	50%		Rs 5.0 Mn	0%
		persons	chicles for the transport of 13 or more (adults) but less than 25 persons (adults) the driver, more than five years old:																					
	8702.90.41		Vehicles of heading 87.03	u	L									20.0%	20%	18%	Ex	Ex		240%	50%		Rs 5.0 Mn	100%
	8702.90.49	persons	chicles for the transport of 25 or more (adults) but less than 35 persons (adults) the driver, not more than ten years old:	u	L									20.0%	20%	18%	Ex	Ex		Rs.2,100/- per cm ³	50%		Rs 5.0 Mn	0%
:	8702.90.53	Modified two yea	Vehicles of heading 87.03, not more than	u										20.0%	20%	18%	Ex	Ex		240%	50%		Rs 5.0 Mn	100%
1	8702.90.54		Vehicles of heading 87.03, more than two	u	L									20.0%	20%	18%	Ex	Ex		240%	50%		Rs 5.0 Mn	100%
	8702.90.55	Other, n	ot more than five years old	u										Free	Free	18%	10%	6%				2.5%	Rs 5.0 Mn	0%
i	8702.90.59	Other		u	L									Free	Free	18%	Ex	Ex		Rs.1,810,900/- per unit			Rs 5.0 Mn	0%
		persons	chicles for the transport of 25 or more (adults) but less than 35 persons (adults) the driver, more than ten years old:																					
	8702.90.61		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%
	8702.90.73	Modified	ot more than ten years old : Vehicles of heading 87.03, not more than	u										20.0%	20%	18%	Ex	Ex		240%	50%		Rs 5.0 Mn	100%
i	8702.90.74		Vehicles of heading 87.03, more than two	u	L									20.0%	20%	18%	Ex	Ex		240%	50%		Rs 5.0 Mn	
	8702.90.75	years old	ot more than five years old	u										Free	Free	18%	10%						Rs 5.0 Mn	0%
	8702.90.79	Other		u	1									Free	Free	18%	Ex	Ex		Rs.1,810,900/-			Rs 5.0 Mn	

										<u>Prefer</u>	ential	Duty	У					PA	L	Cess				Luxury	/ Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI		AD	BN	GТ	IN	PK :	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
			Other, more than ten years old :					+																	\vdash
	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		1.													_	_		Rs.3,018,150/-				
				u	L										Free	Free	18%	Ex	Ex		per per unit			Rs 5.0 Mn	0%
37.03			Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.																						
	8703.10	-	Vehicles specially designed for travelling on snow; golf cars and similar vehicles:																						
			land the second	u		1																			†
	8703.10.11														Free	Free	18%	Ex	Ex		Rs.9,050 per			Rs 6.0 Mn	0%
	8703.10.19		Other												10.0%	20%	18%	Ex	Ex		kW Rs.482,900/-	50%		Rs 5.0 Mn	0%
			More than three years old :	u		+	+					+									per unit				+
	8703.10.21			u	L										Free	Free	18%	Ex	Ex		Rs.9,050 per kW			Rs 6.0 Mn	0%
	8703.10.29		Other		L										10.0%	20%	18%	Ex	Ex		Rs.482,900/-	50%		Rs 5.0 Mn	0%
		-	Other vehicles, with only spark-ignition internal combustion piston engine :																		per unit				
	8703.21		Of cylinder capacity not exceeding 1,000 cc:																						
	8703.21.10		Ambulances and prison vans not more than three years old	u												20% or Rs.1,500,000 per unit		10%	6%			50%	2.5%	Rs 5.0 Mn	0%
	8703.21.20		Ambulances and prison vans more than three years old	u	L										20%	20% or Rs.1,500,000 per unit	18%	10%	6%			50%	2.5%	Rs 5.0 Mn	0%
	8703.21.30		Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex		Rs.2,100/- per cm ³	50%			
	8703.21.40		Hearses more than three years old	u	L										20.0%	20%	18%	Ex	Ex		Rs.2,100/- per cm ³	50%			
			Auto-trishaws :			_																			
	8703.21.51		With the scione peach engine	u	L										10.0%	20%	18%	Ex	Ex		Rs.2,900/- per cm ³	50%			
	8703.21.52		Other, driven by liquefied petroleum (LP) gas , not more than two years old	u											10.0%	20%	18%	Ex	Ex		Rs.2,900/- per cm ³	50%			
	8703.21.53			u	L										10.0%	20%	18%	Ex	Ex		Rs.2,900/- per cm ³	50%	_		
	8703.21.54			u											10.0%	20%	18%	Ex	Ex		Rs.2,900/- per cm ³	50%			
	8703.21.55		outer, more than two years ord	u	L										10.0%	20%	18%	Ex	Ex		Rs.2,900/- per cm ³	50%			
			Motor cars including station wagons and racing cars, not more than three years old:																						
	8703.21.62			u					Free						20.0%	Free	18%	10%	6%				2.5%	Rs 5.0 Mn	0%
	8703.21.63		Other, of cylinder capacity not exceeding 300 cc including Quadricycle	u					16%						20.0%		18%	Ex	Ex		Rs.482,900/- per unit	50%		Rs 5.0 Mn	

								F	Prefer	ential	Dut	: y					PA	\L_	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG			Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.21.64	 All - terrain vehicle (ATV)	u											Free	Free	18%	10%	6%		_		2 5%	Rs 5.0 Mn	0%
	8703.21.69	Other	u					16%						20.0%		18%	Ex	Ex		Rs.1,992,000/- per unit or Rs.2,450/- per cm ³	50%	213 70	Rs 5.0 Mn	
		 cars, more than three years old :																						
	8703.21.72	 Other, of cylinder capacity not exceeding 300 cc including Quadricycle	u	L				16%						20.0%	20%	18%	Ex	Ex		Rs.482,900/- per unit	50%		Rs 5.0 Mn	0%
	8703.21.73	All - terrain vehicle (ATV)	u											Free	Free	18%	10%	6%				2.5%	Rs 5.0 Mn	0%
	8703.21.79		u	L				16%						20.0%	20%	18%	Ex	Ex		Rs.1,992,000/- per unit or Rs.2,450/- per cm ³	50%		Rs 5.0 Mn	100%
	8703.21.92	 Other: Not more than three years old	u					16%						20.0%	20%	18%	Ex	Ex		Rs.1,992,000/- per unit or Rs.2,450/- per	50%		Rs 5.0 Mn	100%
	8703.21.93	 More than three years old	u	L				16%						20.0%	20%	18%	Ex	Ex		cm ³ Rs.1,992,000/- per unit or Rs.2,450/- per cm ³	50%		Rs 5.0 Mn	100%
	8703.22	 Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:																		S.112				
	8703.22.10	 Ambulances and prison vans, not more than three years old	u											20.0%	20% or Rs.1,50 0,000 per unit	18%	10%	6%			50%	2.5%	Rs 5.0 Mn	0%
	8703.22.20	 Ambulances and prison vans, more than three years old	u	L										20.0%	20% or Rs.1,50 0,000 per unit	18%	10%	6%			50%	2.5%	Rs 5.0 Mn	0%
	8703.22.30	 Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex		Rs.3,000/- per cm ³	50%			
	8703.22.40	 Hearses more than three years old	u	L										20.0%	20%	18%	Ex	Ex		Rs.3,000/- per cm ³	50%			
	8703.22.50	 Motor cars including station wagons and racing cars, not more than three years old	u											20.0%	20%	18%	Ex	Ex		1000 cm³ <x≤1300cm ³=Rs.3,850/- per cm³ 1300 cm³<x≤1500cm< td=""><td>50%</td><td></td><td>Rs 5.0 Mn Rs 5.0 Mn</td><td></td></x≤1500cm<></x≤1300cm 	50%		Rs 5.0 Mn Rs 5.0 Mn	
	8703.22.60	 Motor cars including station wagons and racing cars, more than three years old	u	L										20.0%	20%	18%	Ex	Ex		3=Rs.4,450/- per cm ³ 1000 cm ³ <x≤1300cm 3=Rs.3,850/- per cm³ 1300</x≤1300cm 			Rs 5.0 Mn	
																				cm³ <x≤1500cm ³=Rs.4,450/- per cm³</x≤1500cm 	50%		Rs 5.0 Mn	100%

								Pr	efere	entia	l Dut	ty					PA	\L	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN			PK			SD	SG	Gen Duty	VAT	Gen				Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
	8703.22.70	 Other, not more than three years old	u											20.0%	20%	18%	Ex	Ex		1000 cm³ <x≤1300cm ³=Rs.3,850/- per cm³</x≤1300cm 	50%		Rs 5.0 Mn	100%
																				1300 cm³ <x≤1500cm ³=Rs.4,450/- per cm³</x≤1500cm 	50%		Rs 5.0 Mn	100%
	8703.22.80	 Other, more than three years old	u	L										20.0%	20%	18%	Ex	Ex		1000 cm³ <x≤1300cm ³=Rs.3,850/- per cm³</x≤1300cm 	50%		Rs 5.0 Mn	100%
																				1300 cm³ <x≤1500cm ³=Rs.4,450/- per cm³</x≤1500cm 	50%		Rs 5.0 Mn	100%
	8703.23	 Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :																						
	8703.23.10	 Ambulances and prison vans not more than three years old	u											20%	20% or Rs.1,500,000 per unit	18%	Ex				50%	2.5%	Rs 5.0 Mn	0%
	8703.23.20	 Ambulances and prison vans more than three years old	u	L											20% or Rs.1,500,000 per unit		10%	6%			50%	2.5%	Rs 5.0 Mn	0%
	8703.23.30	 Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex		Rs.4,250/- per cm ³	50%			
	8703.23.40	 Hearses more than three years old	u	L										20.0%	20%	18%	Ex	Ex		Rs.4,250/- per cm ³	50%			
		 Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :																		5				
	8703.23.52	 Of a cylinder capacity not exceeding 1,600 cc	u					13.5%						20.0%	20%	18%	Ex	Ex		Rs.5,150/- per cm ³	50%		Rs 5.0 Mn	100%
	8703.23.55	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u					13.5%						20.0%	20%	18%	Ex	Ex		Rs.6,400/- per cm ³	50%		Rs 5.0 Mn	100%
	8703.23.59	 Other	u					13.5%						20.0%	20%	18%	Ex			Rs.7,700/- per cm ³	50%		Rs 5.0 Mn	100%
		 Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:																						
	8703.23.62 8703.23.65	Of a cylinder capacity not exceeding 1,600 cc	u	L	<u> </u>			13.5%						20.0%			Ex	Ex		Rs.5,150/- per Rs.6,400/- per	50%		Rs 5.0 Mn	
		exceeding 1,800 cc	u	L				13.5%						20.0%	20%	18%	Ex			cm ³	50%		Rs 5.0 Mn	100%
	8703.23.69	 Other	u	L				13.5%						20.0%	20%	18%	Ex			Rs.7,700/- per cm ³	50%		Rs 5.0 Mn	100%
	8703.23.70	 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old																		2000 cm³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.0 Mn	100%

								P	refer	entia	l Dut	: y					P/	\L	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN S	G Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
			u					18.0%						20.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.0 Mn	100%
																				2750 cm ³ <x≤3000cm ³=Rs.10,850/- per cm³</x≤3000cm 	50%		Rs 5.0 Mn	100%
	8703.23.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old																		2000 cm³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.0 Mn	100%
			u	L				18.0%						20.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.0 Mn	100%
																				2750 cm³ <x≤3000cm ³=Rs.10,850/- per cm³</x≤3000cm 	50%		Rs 5.0 Mn	100%
	8703.23.92	Other: Of a cylinder capacity not exceeding 2,000 cc, not																		Rs.7,700/- per				
		more than three years old	u					13.5%						20.0%	20%	18%	Ex	Ex		cm ³	50%		Rs 5.0 Mn	100%
	8703.23.94	Of a cylinder capacity not exceeding 2,000 cc, more than three years old	u	L				18.0%						20.0%	20%	18%	Ex	Ex		Rs.7,700/- per cm ³	50%		Rs 5.0 Mn	100%
	8703.23.96	Of a cylinder capacity exceeding 2,000 cc, not more than three years old	u					18.0%						20.0%	20%	18%	Ex	Ex	_	2000 cm³ <x≤2500cm ³=Rs.8,450/- per cm³ 2500 cm³<x≤2750cm ³=Rs.9,650/-</x≤2750cm </x≤2500cm 	50% 50%		Rs 5.0 Mn	
																				per cm ³ 2750 cm ³ <x≤3000cm 3="Rs.10,850/-" cm<sup="" per="">3</x≤3000cm>	50%		Rs 5.0 Mn	100%
	8703.23.98	Of a cylinder capacity exceeding 2000cc., more than three years old																		2000 cm³ <x≤2500cm ³=Rs.8,450/- per cm³ 2500</x≤2500cm 	50%		Rs 5.0 Mn	100%
			u	L				18.0%						20.0%	20%	18%	Ex	Ex		cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.0 Mn	100%
	0700 0 :																			2750 cm³ <x≤3000cm ³=Rs.10,850/- per cm³</x≤3000cm 	50%		Rs 5.0 Mn	100%
	8703.24 8703.24.10	Of a cylinder capacity exceeding 3,000 cc : Ambulances and prison vans not more than three			<u> </u>			1							0									
		years old	u											20%	20% or Rs.1,500,000 per unit	18%	10%	6%			50%	2.5%	Rs 5.0 Mn	0%

										refer	ential	Dut	y					PA	\L	Cess				Luxury	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshole
	8703.24.20		Ambulances and prison vans more than three years old	u	L										20%	20% or Rs.1,500,000 per unit	18%	10%	6%			50%	2.5%	Rs 5.0 Mn	0%
	8703.24.30		Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex		Rs.4,800/- per cm ³	50%			
	8703.24.40		Hearses more than three years old	u	L										20.0%	20%	18%	Ex	Ex		Rs.4,800/- per cm ³	50%			
	8703.24.50		Motor cars including station wagons and racing cars, not more than three years old	u					18.0%						20.0%	20%	18%	Ex	Ex		3000 cm³ <x≤4000cm ³=Rs.12,050/- per cm³</x≤4000cm 	50%		Rs 5.0 Mn	100%
																					4000cm ³ <=Rs.1 3,300/- per cm ³	50%		Rs 5.0 Mn	100%
	8703.24.60		Motor cars including station wagons and racing cars, more than three years old	u	L				18.0%						20.0%	20%	18%	Ex			3000 cm³ <x≤4000cm ³=Rs.12,050/- per cm³</x≤4000cm 	50%		Rs 5.0 Mn	100%
																					4000cm ³ <=Rs.1 3,300/- per cm ³	50%		Rs 5.0 Mn	100%
	8703.24.70		Other, not more than three years old	u					18.0%						20.0%	20%	18%	Ex	Ex		3000 cm ³ <x≤4000cm ³=Rs.12,050/- per cm³</x≤4000cm 	50%		Rs 5.0 Mn	100%
																					4000cm ³ <=Rs.1 3,300/- per cm ³	50%		Rs 5.0 Mn	100%
	8703.24.80		Other, more than three years old						18.0%						20.0%	2004	18%	Ex	Ex		3000 cm³ <x≤4000cm ³=Rs.12,050/- per cm³</x≤4000cm 	50%		Rs 5.0 Mn	100%
				u					18.0%						20.0%	20%	10%	EX	EX		4000cm ³ <=Rs.1 3,300/- per cm ³	50%		Rs 5.0 Mn	100%
		-	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):																						
	8703.31		Of a cylinder capacity not exceeding 1,500 cc:																						
	8703.31.10		Ambulances and prison vans not more than three years old	u											20%	20% or Rs.2,000,000 per unit	18%	10%	6%			50%	2.5%	Rs 5.0 Mn	0%
	8703.31.20		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%
	8703.31.30		Hearses not more than three years old	u											20.0%		18%	Ex	Ex		Rs.3,600/- per cm ³	50%			
	8703.31.40		Hearses more than three years old	u	L										20.0%	20%	18%	Ex	Ex		Rs.3,600/- per cm ³	50%			

								P	refere	ential	Duty	У					PA	\L	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI		AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.31.50	 Auto-trishaws not more than two years old	u											10.0%	20%	18%	Ex	Ex		Rs.1,750/- per cm ³	50%			
	8703.31.60	 Auto-trishaws more than two years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.1,750/- per cm ³	50%			
	8703.31.70	 Motor cars including station wagons and racing cars, not more than three years old	u					16%						20.0%	20%	18%	Ex	Ex		Rs.5,550/- per cm ³	50%		Rs 5.0 Mn	120%
	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 ³	50%		Rs 5.0 Mn	120%
	8703.31.92	 Other: Not more than three years old	u					16%						20.0%	20%	18%	Ex	Ex		Rs.5,550/- per cm ³	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 ³	50%		Rs 5.0 Mn	120%
	8703.32	 Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:																		CITIS				
	8703.32.10	 Ambulances and prison vans not more than three years old	u											20%	20% or Rs.2,000,00 0 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 ³	50%			
	8703.32.40	 Hearses more than three years old	u	L										20.0%	20%	18%	Ex	Ex		Rs.4,800/- per cm ³	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 ³	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 ³	50%		Rs 5.0 Mn	120%
	8703.32.59	 Other	u		_			13.5%						20.0%	20%	18%	Ex			Rs.9,650/- per cm ³	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 ³	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 ³	50%		Rs 5.0 Mn	120%
	8703.32.69	Other	u	L				13.5%						20.0%	20%	18%	Ex			Rs.9,650/- per cm ³	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 ³	50%		Rs 5.0 Mn	120%

							P	refere	ential	Dut	У					PA	L	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.32.79	 Other	u				18.0%						20.0%	20%	18%	Ex	Ex		Rs.9,650/- per cm ³	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 Other:	u	L			18.0%						20.0%	20%	18%	Ex			Rs.9,650/- per cm ³	50%		Rs 5.0 Mn	120%
	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 ³	50%		Rs 5.0 Mn	120%
	8703.32.93	 	u				18.0%						10.0%	20%	18%	10%	6%		3	50%	2.5%	Rs 5.0 Mn	0%
	8703.32.95		u				13.5%						20.0%	20%	18%	Ex			Rs.9,650/- per cm ³	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 ³	50%		Rs 5.0 Mn	120%
	8703.32.99	 011 6 1: 1 1: 2 000	u	L			18.0%						20.0%	20%	18%	Ex	Ex		Rs.9,650/- per cm ³	50%		Rs 5.0 Mn	120%
	8703.33 8703.33.10	 Of a cylinder capacity exceeding 2,500 cc : 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% or Rs.2,000,000 l per unit		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 ³	50%			
	8703.33.40	 Hearses more than three years old	u	L									20.0%	20%	18%	Ex	Ex		Rs.5,400/- per cm ³	50%			
	8703.33.50	 Motor cars including station wagons and racing cars, not more than three years old																	2500 cm³ <x≤2750cm ³=Rs.10,850/- per cm³</x≤2750cm 	50%		Rs 5.0 Mn	120%
			u				18.0%						20.0%	20%	18%	Ex	Ex		2750 cm³ <x≤3000cm ³=Rs.12,050/- per cm³</x≤3000cm 	50%		Rs 5.0 Mn	120%
																			3000 cm³ <x≤4000cm ³=Rs.13,300/- per cm³</x≤4000cm 	50%		Rs 5.0 Mn	120%
																			4000cm ³ <=Rs.1 4,500/- per cm ³	50%		Rs 5.0 Mn	120%
	8703.33.60	 Motor cars including station wagons and racing cars, more than three years old																	2500 cm³ <x≤2750cm ³=Rs.10,850/- per cm³</x≤2750cm 	50%		Rs 5.0 Mn	120%

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									P	refer	entia	l Dut	У					PA	\L	Cess				Luxury	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN				SA		SD	SG	Gen Duty	VAT	Gen	SG	GEN SO	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
				u	L				18.00%						20.0%	20%	18%	Ex	Ex		2750 cm³ <x≤3000cm ³=Rs.12,050/- per cm³</x≤3000cm 	50%		Rs 5.0 Mn	120%
																					3000 cm³ <x≤4000cm ³=Rs.13,300/- per cm³</x≤4000cm 	50%		Rs 5.0 Mn	120%
																					4000cm ³ <=Rs.1 4,500/- per cm ³	50%		Rs 5.0 Mn	120%
	8703.33.71		Other, not more than three years old : Motor-homes, specially equipped for habitation						18.0%						10.0%	20%	18%	10%	6%			50%	2 E0/-	Rs 5.0 Mn	0%
	8703.33.79		(with sleeping, cooking , toilet facilities etc) Other	u					16.0%						10.0%	20%	18%	10%	0%		2500 cm³ <x≤2750cm ³=Rs.10,850/-</x≤2750cm 	50%	2.3%	Rs 5.0 Mn	
																					2750 cm³ <x≤3000cm ³=Rs.12,050/- per cm³</x≤3000cm 	50%		Rs 5.0 Mn	120%
				u					18.0%						20.0%	20%	18%	Ex	Ex		3000 cm³ <x≤4000cm ³=Rs.13,300/- per cm³</x≤4000cm 	50%		Rs 5.0 Mn	120%
																					4000cm ³ <=Rs.1 4,500/- per cm ³	50%		Rs 5.0 Mn	120%
	8703.33.80		Other, more than three years old																		2500 cm³ <x≤2750cm ³=Rs.10,850/- per cm³</x≤2750cm 	50%		Rs 5.0 Mn	120%
									18.0%						20.004	2004	18%	Ex	Ev		2750 cm³ <x≤3000cm ³=Rs.12,050/- per cm³</x≤3000cm 	50%		Rs 5.0 Mn	120%
				u	L				16.0%						20.0%	20%	10%	EX	Ex		3000 cm³ <x≤4000cm ³=Rs.13,300/- per cm³</x≤4000cm 	50%		Rs 5.0 Mn	120%
																					4000cm ³ <=Rs.1 4,500/- per cm ³	50%		Rs 5.0 Mn	120%
	8703.40	-	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:																						

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								F	Prefer	entia	l Dut	: y					P/	\L	Cess				Luxur	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN S	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amount exceedin Luxury Tax Free Threshol
			Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc :																					
	8703.40.11		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%
	8703.40.12		Ambulances and prison vans more than three years	u	L									10.0%	20%	18%	10%	6%			50%	2.5%	Rs 5.5 Mn	0%
	8703.40.13		Hearses not more than three years old	u										10.0%	20%	18%	Ex	Ex		Rs.1,550/- per cm ³	50%			
	8703.40.14		Hearses more than three years old	u	L									10.0%	20%	18%	Ex	Ex		Rs.1,550/- per cm ³	50%			
	8703.40.15		Auto-trishaws, not more than two years old	u										10.0%	20%	18%	Ex	Ex		Rs.2,900/- per cm ³	50%			
	8703.40.16		Auto-trishaws, more than two years old	u	L									10.0%	20%	18%	Ex	Ex		Rs.2,900/- per cm ³	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%					Rs 5.5 Mn	
	8703.40.22		100 Kares, 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%			50%		Rs 5.5 Mn	0%
	8703.40.26		All terrain vehicle (ATV), more than three years old	u	L									Free	20%	18%	10%	6%			50%	2.5%	Rs 5.5 Mn	0%
	8703.40.28		edicity flot flore dian affect years of	u				16%						10.0%	20%	18%	Ex	Ex		Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%
	8703.40.29		edici, 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%
	0700 40 04		Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :																					
	8703.40.31		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		Hearses not more than three years old	u										10.0%	20%	18%	Ex	Ex		Rs.2,450/- per cm ³	50%			
	8703.40.34		Hearses more than three years old	u	L									10.0%	20%	18%	Ex	Ex		Rs.2,450/- per cm ³	50%			
	8703.40.35		Motor cars including station wagons and racing cars, not more than three years old																	1000 cm³ <x≤1300cm ³=Rs.2,750/-</x≤1300cm 	50%		Rs 5.5 Mn	80%
				u										10.0%	20%	18%	Ex	Ex		per cm³ 1300 cm³ <x≤1500cm ³=Rs.3,450/- per cm³</x≤1500cm 	50%		Rs 5.5 Mn	80%

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							F	refer	ential	l Dut	У					PA	\L	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshole
	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 cm³ <x≤1300cm ³=Rs.2,750/- per cm³</x≤1300cm 	50%		Rs 5.5 Mn	80%
			3										10.070	20 70	1070				1300 cm³ <x≤1500cm ³=Rs.3,450/- per cm³</x≤1500cm 	50%		Rs 5.5 Mn	80%
	8703.40.38	 Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex		1000 cm³ <x≤1300cm ³=Rs.2,750/- per cm³</x≤1300cm 	50%		Rs 5.5 Mn	80%
			u										10.0 %	2070	1070	LX			1300 cm³ <x≤1500cm ³=Rs.3,450/- per cm³</x≤1500cm 	50%		Rs 5.5 Mn	80%
	8703.40.39	 Other, more than three years old	u	L									10.0%	20%	18%	Ex	Ex		1000 cm³ <x≤1300cm ³=Rs.2,750/- per cm³ 1300</x≤1300cm 	50%		Rs 5.5 Mn	80%
																			cm³ <x≤1500cm ³=Rs.3,450/- per cm³</x≤1500cm 	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 ³	50%			
	8703.40.44	 Hearses more than three years old	u	L									10.0%	20%	18%	Ex	Ex		Rs.3,000/- per cm ³	50%			
	8703.40.48	 Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex		Rs.6,900/- per cm ³	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 ³	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:																	CITIS				
	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 ³	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 ³	50%		Rs 5.5 Mn	80%
	8703.40.53		u				13.2%						10.0%	20%	18%	Ex	Ex		Rs.6,300/- per cm ³	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 ³	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 ³	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 ³	50%		Rs 5.5 Mn	80%

							F	refere	<u>ent</u> ia	l Dut	:y					P/	\L	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN S	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		 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		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 ³	50%			
	8703.40.64	 Hearses more than three years old	u	L									10.0%	20%	18%	Ex	Ex		Rs.3,000/- per cm ³	50%			
	8703.40.68	 Other, not more than three years old																	2000 cm³ <x≤2500cm ³=Rs.7,250/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	80%
			u										10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.8,450/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	80%
																			2750 cm ³ <x≤3000cm ³=Rs.9,650/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	80%
	8703.40.69	 Other, more than three years old													18%				2000 cm ³ <x≤2500cm ³=Rs.7,250/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	80%
			u	L									10.0%	20%	1070	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.8,450/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	80%
															18%				2750 cm³ <x≤3000cm ³=Rs.9,650/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	80%
		 of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :	u																				
	8703.40.71	 Not more than three years old																	2000 cm³ <x≤2500cm ³=Rs.7,250/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	80%
			u				18.0%						10.0%	20%	18%	Ex	Ex		2500 cm ³ <x≤2750cm ³=Rs.8,450/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	80%
																			2750 cm ³ <x≤3000cm ³=Rs.9,650/- per cm³ 2000</x≤3000cm 	50%		Rs 5.5 Mn	80%
	8703.40.72	 More than three years old																	2000 cm³ <x≤2500cm ³=Rs.7,250/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	80%

								Dro	ferer	ntial I	Duty	<i>1</i>					PA	L	Cess				Luxury	v Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN			PK S		SF	SD	sg	Gen Duty	VAT	Gen			Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
			u	L				18.0%						10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.8,450/- per cm³ 2750</x≤2750cm 	50%		Rs 5.5 Mn	80%
																				cm³ <x≤3000cm ³=Rs.9,650/- per cm³</x≤3000cm 	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%
1	8703.40.83	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex		Rs.4,250/- per cm ³	50%			
ı	8703.40.84	Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.4,250/- per cm ³	50%			
	8703.40.88	Other, not more than three years old	u					18.0%						10.0%	20%	18%	Ex	Ex		3000 cm ³ <x≤4000cm ³=Rs.10,850/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn	80%
																				4000cm ³ <=Rs.1 2,050/- per cm ³	50%		Rs 5.5 Mn	80%
	8703.40.89	Other, more than three years old	u	L				18.0%						10.0%	20%	18%	Ex	Ex		3000 cm³ <x≤4000cm ³=Rs.10,850/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn	80%
																				4000cm ³ <=Rs.1 2,050/- per cm ³	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					18.0%						10.0%	20%	18%	Ex	Ex		3000 cm ³ <x≤4000cm ³=Rs.10,850/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn	80%
																				4000cm ³ <=Rs.1 2,050/- per cm ³	50%		Rs 5.5 Mn	80%
	8703.40.92	More than three years old	u	L				18.0%						10.0%	20%	18%	Ex	Ex		3000 cm ³ <x≤4000cm ³=Rs.10,850/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn	80%
																				4000cm ³ <=Rs.1 2,050/- per cm ³	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:																						

								-	Prefer	entia	l Dut	:у					PA	L	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN			PK		SF	SD	SG	Gen Duty	VAT	Gen			Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amount exceedir Luxury Tax Free Thresho
		 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	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex		Rs.2,450/- per cm ³	50%			
	8703.50.14	 Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.2,450/- per cm ³	50%			
	8703.50.15	 Auto-trishaws, not more than two years old	u											10.0%	20%	18%	Ex	Ex		Rs.1,750/- per cm ³	50%			
	8703.50.16	 Auto-trishaws, more than two years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.1,750/- per cm ³	50%			
	8703.50.18	 outer, not more than three years old	u											10.0%	20%	18%	Ex	Ex		Rs.4,150/- per cm ³	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 ³	50%		Rs 5.5 Mn	90%
		 Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:																						
	8703.50.21	 do Rares not more than three years ora	u											10%	Free	18%	10%	6%					Rs 5.5 Mn	_
	8703.50.22	 eo Rares, more charrence years ora	u	L										10%	Free	18%	10%	6%				2.5%	Rs 5.5 Mn	0%
	8703.50.23	 Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u											10%	20%	18%	Ex	Ex		Rs.482,900/- per unit	50%		Rs 5.5 Mn	0%
	8703.50.24	 cc, more than three years old	u	L										10%	20%	18%	Ex	Ex		Rs.482,900/- per unit	50%		Rs 5.5 Mn	0%
	8703.50.25	 All terrain vehicle (ATV), not more than three years old	u											10%	20%	18%	10%	6%			50%	2.5%	Rs 5.5 Mn	0%
	8703.50.26	 All terrain vehicle (ATV), more than three years old	u	L										10%	20%	18%	10%	6%			50%	2.5%	Rs 5.5 Mn	0%
	8703.50.28	 outer, not more than three years old	u											10%	20%	18%	Ex	Ex		Rs.4,150/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.50.29	 ounce, more than three years old	u	L										10%	20%	18%	Ex	Ex		Rs.4,150/- per cm ³	50%		Rs 5.5 Mn	90%
		 Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:																						
	8703.50.31	 Ambulances and prison vans, not more than three years old	u											10.0%	20%	18%	10%	6%			50%	2.5%	Rs 5.5 Mn	0%
	8703.50.32	 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%
	8703.50.33	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex		Rs.2,450/- per cm ³	50%			
	8703.50.34	 Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.2,450/- per cm ³	50%			
	8703.50.35	 Motor cars including station wagons and racing cars, not more than three years old	u					16%						10.0%	20%	18%	Ex	Ex		Rs.4,150/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.50.36	 Motor cars including station wagons and racing cars, more than three years old	u	L				16%						10.0%	20%	18%	Ex	Ex		Rs.4,150/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.50.38	 Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex		Rs.4,150/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.50.39	 Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.4,150/- per cm ³	50%		Rs 5.5 Mn	90%

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							P	refere	<u>enti</u> al	Dut	: y					PA	\ <u>L</u>	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SC	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																					
	8703.50.41	 Ambulances and prison vans not more than three years old	u										10.0%	20%	18%	10%	6%			50%	2.5%	Rs 5.5 Mn	0%
	8703.50.42	 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%
	8703.50.43	 Hearses not more than three years old	u										10.0%	20%	18%	Ex	Ex		Rs.3,600/- per cm ³	50%			
	8703.50.44	 Hearses more than three years old	u	L									10.0%	20%	18%	Ex	Ex		Rs.3,600/- per cm ³	50%			
	8703.50.48	 Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex		Rs.8,300/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.50.49	 Other, more than three years old	u	L									10.0%	20%	18%	Ex	Ex		Rs.8,300/- per cm ³	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:																					
	8703.50.51	 Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u				13.30%						10.0%	20%	18%	Ex	Ex		Rs.5,550/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.50.52	 Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	L			13.30%						10.0%	20%	18%	Ex	Ex		Rs.5,550/- per cm ³	50%		Rs 5.5 Mn	90%
ı	8703.50.53	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	u				13.30%						10.0%	20%	18%	Ex	Ex		Rs.6,900/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.50.54	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	u	L			13.30%						10.0%	20%	18%	Ex	Ex		Rs.6,900/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.50.58	 Other, not more than three years old	u				13.30%						10.0%	20%	18%	Ex	Ex		Rs.8,350/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.50.59	 Other, more than three years old	u	L			13.30%						10.0%	20%	18%	Ex	Ex		Rs.8,350/- per cm ³	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:																	5				
	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 ³	50%			
1	8703.50.64	 Hearses more than three years old	u	L									10.0%	20%	18%	Ex	Ex		Rs.4,800/- per cm ³	50%			
	8703.50.68	 Other, not more than three years old																	2000 cm³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	90%
			u										10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	90%
																			2750 cm³ <x≤3000cm ³=Rs.10,850/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	90%

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								P	refer	<u>entia</u>	<u>l</u> Dut	У					P/	\L_	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	AF	PAD	BN	I GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN S	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.50.69	 Other, more than three years old																		2000 cm³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	90%
			u	L										10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	90%
																				2750 cm ³ <x≤3000cm ³=Rs.10,850/- per cm³</x≤3000cm 	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																		2000 cm³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	90%
		payload (of persons and cargo) of over 800 kg, not more than three years old	u					18.0%						10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	90%
																				2750 cm³ <x≤3000cm ³=Rs.10,850/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	90%
	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																		2000 cm³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	90%
			u					18.0%						10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	90%
	0702 50 70																			2750 cm³ <x≤3000cm ³=Rs.10,850/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	90%
	8703.50.79	 Other, more than three years old																		2000 cm³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	90%
			u	L				18.0%						10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	90%
																				2750 cm³ <x≤3000cm ³=Rs.10,850/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	90%
		 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc:																						

								Р	refer	ential	l Dut	У					PA	L	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN			PK			SD	SG	Gen Duty	VAT	Gen				Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	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	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex		Rs.4,800/- per cm ³	50%			
	8703.50.84	Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.4,800/- per cm ³	50%			
	8703.50.88	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex		3000 cm³ <x≤4000cm ³=Rs.12,050/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn	90%
	0702 50 00																			4000 cm ³ <=Rs.13,300/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.50.89	Other, more than three years old												10.0%	20%	18%	Ex	Ex		3000 cm³ <x≤4000cm ³=Rs.12,050/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn	90%
			u											10.0%	2070	1070	LX	LX		4000 cm ³ <=Rs.13,300/- per cm ³	50%		Rs 5.5 Mn	90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc:																						
	8703.50.91	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	u					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																		3000 cm³ <x≤4000cm ³=Rs.12,050/-</x≤4000cm 	50%		Rs 5.5 Mn	90%
			u					18.0%						10.0%	20%	18%	Ex	Ex		9000 cm ³ <=Rs.13,30 0/- per cm ³	50%		Rs 5.5 Mn	90%
,	8703.50.99	Other, more than three years old						10.00/						10.00/	200/	100/	_	_		3000 cm³ <x≤4000cm ³=Rs.12,050/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn	90%
			u	L				18.0%						10.0%	20%	18%	Ex	Ex		4000 cm ³ <=Rs.13,30 0/- per cm ³	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%

								F	Prefer	ential	Dut	У					PA	L	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen			Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	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 ³	50%			
	8703.60.14	 Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.1,550/- per cm ³	50%			
1	8703.60.15	 Auto-trishaws, not more than two years old	u											10.0%	20%	18%	Ex	Ex		Rs.2,900/- per cm ³	50%			
	8703.60.16	 Auto-trishaws, more than two years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.2,900/- per cm ³	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:	3																	P 0. s				
	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%
	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 ³	50%			<u> </u>
	8703.60.34	 Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.2,450/- per cm ³	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 cm³ <x≤1300cm ³=Rs.2,750/- per cm³ 1300 cm³<x≤1500cm ³=Rs.3,450/-</x≤1500cm </x≤1300cm 	50% 50%		Rs 5.5 Mn Rs 5.5 Mn	
	8703.60.36	 Motor cars including station wagons and racing cars, more than three years old	u	L										10.0%	20%	18%	Ex	Ex		per cm³ 1000 cm³ <x≤1300cm 1300="" cm³="" cm³<x≤1500cm="" per="" ³="Rs.3,450/-</td"><td>50% 50%</td><td></td><td>Rs 5.5 Mn Rs 5.5 Mn</td><td></td></x≤1300cm>	50% 50%		Rs 5.5 Mn Rs 5.5 Mn	

								Prefer	<u>ent</u> ia	<u>l Dut</u>	Y					PA	\L	Cess				Luxury	/ Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN S	G Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amount exceedin Luxury Tax Fre Thresho
	8703.60.38	 Other, not more than three years old																	1000				
																_	_		cm³ <x≤1300cm ³=Rs.2,750/- per cm³</x≤1300cm 	50%		Rs 5.5 Mn	80%
			u										10.0%	20%	18%	Ex	Ex		1300 cm³ <x≤1500cm ³=Rs.3,450/- per cm³</x≤1500cm 	50%		Rs 5.5 Mn	80%
	8703.60.39	 Other, more than three years old																	1000 cm³ <x≤1300cm ³=Rs.2,750/-</x≤1300cm 	50%		Rs 5.5 Mn	80%
			u	L									10.0%	20%	18%	Ex	Ex		per cm ³ 1300 cm ³ <x≤1500cm ³=Rs.3,450/- per cm³</x≤1500cm 	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 :																	Del CIII				
	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 ³	50%			
	8703.60.44	 Hearses more than three years old	u	L									10.0%	20%	18%	Ex	Ex		Rs.3,000/- per cm ³	50%			
	8703.60.48	 Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex		Rs.6,900/- per cm ³	50%		Rs 5.5 Mn	80%
	8703.60.49	 Other, more than three years old	u	L									10.0%	20%	18%	Ex	Ex		Rs.6,900/- per cm ³	50%		Rs 5.5 Mn	809
	0702 (0 51	 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:																	Do 4 000/ nov				
	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 ³	50%		Rs 5.5 Mn	809
	8703.60.52 8703.60.53	 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 ³	50%		Rs 5.5 Mn	809
	0/03.00.33	 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 ³	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 ³	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 ³	50%		Rs 5.5 Mn	809
	8703.60.59	 Other, more than three years old	u	L									10.0%	20%	18%	Ex	Ex		Rs.6,900/- per cm ³	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%

									Prefer	<u>en</u> tia	l Dut	y					P/	AL_	Cess				Luxur	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	AP	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.60.63	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex		Rs.3,000/- per cm ³	50%			
	8703.60.64	 Treatises more than three years or	u	L										10.0%	20%	18%	Ex	Ex		Rs.3,000/- per cm ³	50%			
	8703.60.68	 Other, not more than three years old																		2000 cm³ <x≤2500cm ³=Rs.7,250/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	80%
			u											10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.8,450/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	80%
																				2750 cm³ <x≤3000cm ³=Rs.9,650/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	80%
	8703.60.69	 Other, more than three years old																		2000 cm³ <x≤2500cm ³=Rs.7,250/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	80%
			u	L										10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.8,450/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	80%
																				2750 cm³ <x≤3000cm ³=Rs.9,650/- per cm³</x≤3000cm 	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:																						
	8703.60.71	 la																		2000 cm³ <x≤2500cm ³=Rs.7,250/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	80%
			u											10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.8,450/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	80%
																				2750 cm³ <x≤3000cm ³=Rs.9,650/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	80%
	8703.60.72	 More than three years old																		2000 cm³ <x≤2500cm ³=Rs.7,250/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	80%
			u	L										10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.8,450/-</x≤2750cm 	50%		Rs 5.5 Mn	80%
																				per cm³ 2750 cm³ <x≤3000cm ³=Rs.9,650/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	80%

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								F	refere	entia	Dut	у					P/	\L	Cess				Luxur	y Tax
IS Hdg	HS Code		Description	Uni t	ICL /SL SI	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amount exceedin Luxury Tax Free Threshol
			Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc:																					
	8703.60.81		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%
	8703.60.82		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%
	8703.60.83		Hearses not more than three years old	u										10.0%	20%	18%	Ex	Ex		Rs.4,250/- per cm ³	50%			
	8703.60.84		rearises mere than amos years ora	u	L									10.0%	20%	18%	Ex	Ex		Rs.4,250/- per cm ³	50%			
	8703.60.88		Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex		3000 cm³ <x≤4000cm ³=Rs.10,850/- per cm³ 4000</x≤4000cm 	50%		Rs 5.5 Mn	
	8703.60.89	 	Other, more than three years old																	cm³<=Rs.12,05 0/- per cm³ 3000 cm³ <x≤4000cm< td=""><td>50%</td><td></td><td>Rs 5.5 Mn</td><td></td></x≤4000cm<>	50%		Rs 5.5 Mn	
				u	L									10.0%	20%	18%	Ex	Ex	_	3=Rs.10,850/- per cm ³ 4000 cm ³ <=Rs.12,05	50%		Rs 5.5 Mn Rs 5.5 Mn	
			Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc:																	0/- per cm ³	3070		7.5 5.5 1 111	- 007
	8703.60.91		Not more than three years old	u										10.0%	20%	18%	Ex	Ex		3000 cm³ <x≤4000cm ³=Rs.10,850/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn	80%
	9702 60 02		More than three years old																	4000 cm ³ <=Rs.12,05 <u>0/- per cm³</u> 3000	50%		Rs 5.5 Mn	80%
	8703.60.92		More than three years old	u	L									10.0%	20%	18%	Ex	Ex		cm³ <x≤4000cm ³=Rs.10,850/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn	80%
	0702 70																			4000 cm ³ <=Rs.12,05 0/- per cm ³	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		Rs.2,450/- per cm ³	50%			

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									Prefer	ential	Duty	У					PA	\L	Ces	SS				Luxury	/ Tax
IS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amoun exceedir Luxury Tax Fre Thresho
	8703.70.14	 Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm ³	50%			
	8703.70.15	 Auto-trishaws, not more than two years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,750/- per cm ³	50%			
	8703.70.16	 Auto-trishaws, more than two years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.1,750/- per cm ³	50%			
	8703.70.18	 Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.70.19	 Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm ³	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%						Rs 5.5 Mn	
	8703.70.22	 Go-Karts, more than three years old	u	L	<u> </u>									10.0%	Free	18%	10%	6%			- (55.55.		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			Rs.482,900/- per unit	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			Rs.482,900/- per unit	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%			D 4450/	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			Rs.4,150/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.70.29	 Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm ³	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			Rs.2,450/- per cm ³	50%			
	8703.70.34	 Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm ³	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 ³	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 ³	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 ³	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 ³	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	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.3,600/- per cm ³	50%			
	8703.70.44	 Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.3,600/- per cm ³	50%			

								Prefer	ential	Duty	V					PA	\L	Ces	SS				Luxury	/ Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN		РК		SF	SD	SG	Gen Duty	VAT	Gen				Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.70.48	 Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex			Rs.8,300/- per	50%		Rs 5.5 Mn	90%
	8703.70.49	 Other, more than three years old	u	L									10.0%	20%	18%	Ex	Ex			cm ³ Rs.8,300/- per cm ³	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:																		G.I.I-				
	8703.70.51	 Of a cylinder capacity not exceeding 1,600 cc, not	u										10.0%	20%	18%	Ex	Ex			Rs.5,550/- per	50%		Rs 5.5 Mn	90%
	8703.70.52	 more than three years old Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	L									10.0%	20%	18%	Ex	Ex			cm ³ Rs.5,550/- per cm ³	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 ³	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 ³	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	50%		Rs 5.5 Mn	90%
	8703.70.59	 Other, more than three years old	u	L									10.0%	20%	18%	Ex	Ex			cm ³ Rs.8,300/- per cm ³	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	 Hearses not more than three years old	u										10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm ³	50%			
	8703.70.64	 Hearses more than three years old	u	L									10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm ³	50%			
	8703.70.68	 Other, not more than three years old																		2000 cm³ <x≤2500cm ³=Rs.8,450/- per cm³ 2500</x≤2500cm 	50%		Rs 5.5 Mn	90%
			u										10.0%	20%	18%	Ex	Ex			cm³ <x≤2750cm ³=Rs.9,650/- per cm³ 2750</x≤2750cm 	50%		Rs 5.5 Mn	90%
	0702 70 60	Othor was they there was ald																		cm³ <x≤3000cm ³=Rs10,850/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	90%
	8703.70.69	Other, more than three years old																		2000 cm ³ <x≤2500cm ³=Rs.8,450/- per cm³ 2500</x≤2500cm 	50%		Rs 5.5 Mn	90%
			u	L									10.0%	20%	18%	Ex	Ex			cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	90%
																				2750 cm³ <x≤3000cm ³=Rs10,850/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	90%

									Prefer	entia	Dut	У					PA	L	Cess				Luxury	
S Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN S	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc:	3																					
	3703.70.71	 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	1																	2000 cm ³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	90%
		payload (of persons and cargo) of over 800 kg, not more than three years old	u											10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.9,650/- per cm³</x≤2750cm 	50%		Rs 5.5 Mn	90%
																				2750 cm³ <x≤3000cm ³=Rs10,850/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	90%
	3703.70.72	 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%
•	3703.70.78	 Other, not more than three years old														18%				2000 cm ³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	90%
			u											10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.9,650/- per_cm³</x≤2750cm 	50%		Rs 5.5 Mn	90%
																				2750 cm³ <x≤3000cm ³=Rs10,850/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	90%
	3703.70.79	 Other, more than three years old																		2000 cm³ <x≤2500cm ³=Rs.8,450/- per cm³</x≤2500cm 	50%		Rs 5.5 Mn	90%
			u	L										10.0%	20%	18%	Ex	Ex		2500 cm³ <x≤2750cm ³=Rs.9,650/- per_cm³</x≤2750cm 	50%		Rs 5.5 Mn	90%
																				2750 cm³ <x≤3000cm ³=Rs10,850/- per cm³</x≤3000cm 	50%		Rs 5.5 Mn	90%
		 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc:																						
1	3703.70.81	 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%
1	3703.70.82	 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%
1	3703.70.83	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex		Rs.4,800/- per cm ³	50%			
1	3703.70.84	 Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.4,800/- per cm ³	50%			
	3703.70.88	 Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex		3000 cm³ <x≤4000cm ³=Rs.12,050/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn	90%

									Prefer	<u>entia</u>	l Dut	<u> </u>					PA	L	Cess				Luxury	/ Tax
S Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate of the amoun exceedin Luxury Tax Fre Thresho
																				4000 cm ³ <=Rs.13,30 0/- per cm ³	50%		Rs 5.5 Mn	90%
	8703.70.89	 Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex		3000 cm³ <x≤4000cm ³=Rs.12,050/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn	90%
																				4000 cm ³ <=Rs.13,30 0/- per cm ³	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 ³ <x≤4000cm ³=Rs.12,050/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn	90%
																				4000 cm ³ <=Rs.13,30 0/- per cm ³	50%		Rs 5.5 Mn	909
	8703.70.99	 Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex		3000 cm ³ <x≤4000cm ³=Rs.12,050/- per cm³</x≤4000cm 	50%		Rs 5.5 Mn	909
																				4000 cm ³ <=Rs.13,30 0/- per cm ³	50%		Rs 5.5 Mn	909
	8703.80	Other vehicles, with only electric motor for propulsion:																						
	8703.80.11	Electric auto-trishaws : Not more than two years old	<u> </u>																	Rs.18100/- per				+
		,	u											10.0%	20%	18%	Ex	Ex		kW for not more than one vear old	50%			
																				Rs.24100/- per kW for other	50%			
	8703.80.12	More than two years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.36,200 per kW	50%			
		Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:																						
	8703.80.21	 Not more than 3 years old	u											10.0%	20%	18%	Ex	Ex		Rs.18100/- per kW for not more than one vear old	50%		Rs 6.0 Mn	60
																				Rs.36,200 per kW	50%		Rs 6.0 Mn	60
	8703.80.22	More than 3 years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.48,300/- per kW	50%		Rs 6.0 Mn	60
		Other, powered by on board accumulators charged by external electric source (e.g. National Grid), not more than 3 years old:																						

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									Prefer	entia	l Dut	у					PA	L	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.80.31	 Capacity of motors not exceeding 50kW	u											10.0%	20%	18%	Ex	Ex		Rs.18100/- per kW for not more than one vear old	50%		Rs 6.0 Mn	60%
																				Rs.36,200 per kW	50%		Rs 6.0 Mn	60%
	8703.80.32	 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%
	8703.80.33	 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 vear old	50%		Rs 6.0 Mn	60%
	8703.80.34	 Capacity of motors exceeding 200kW																		Rs.64,400/- per kW for otherr Rs.96,600/- per	50%		Rs 6.0 Mn	60%
	6703.00.3 1	Capacity of motors exceeding 200kw	u											10.0%	20%	18%	Ex	Ex		kW for not more than one vear old	50%		Rs 6.0 Mn	60%
																				Rs.132,800/- per kW for other	50%		Rs 6.0 Mn	60%
		 Other , driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid) , more than 3 years old :																						
	8703.80.41	 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%
	8703.80.42	 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%
	8703.80.43	 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 vear 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%

									Pi	refere	ntial	Duty	V					P/	۱L	Cess				Luxur	v Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN			PK		SF	SD	SG	Gen Duty	VAT	Gen			Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
																					Rs.36,200 per kW for other	50%		Rs 6.0 Mn	60%
8	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 vear old	50%		Rs 6.0 Mn	60%
	8703.80.54		Capacity of motors exceeding 200kW																		Rs.60,400/- per kW for not more than one Rs.96,600 per	50%		Rs 6.0 Mn	60%
	6703.60.34		Capacity of motors exceeding 200kW	u											10.0%	20%	18%	Ex	Ex		kW for not more than one vear 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:																						
1	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 Other:	u	L										10.0%	20%	18%	Ex	Ex		Rs.144,900/- per kW	50%		Rs 6.0 Mn	60%
	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%
	8703.80.72		More than three years old	u	L/T S										10.0%	20%	18%	Ex	Ex		Rs.144,900/- per kW	50%		Rs 6.0 Mn	60%
	8703.90	-	Other:												20.00/	200/	100/	_	_		D. 1 207 250	F00/		D. F.O.M.	1000/
	8703.90.10 8703.90.20		Not more than three years old More than three years old	u	l .										20.0%		18%	Ex	Ex		Rs.1,207,250 Rs.1,810,900	50%		Rs 5.0 Mn	
				u	L										20.0%	20%	18%	Ex	Ex		per unit	50%		Rs 5.0 Mn	100%
87.04			Motor vehicles for the transport of goods.																						
	8704.10	-	Dumpers designed for off-highway use	u						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	1	g.v.w. not exceeding 5 tonnes																1						

								Prefer	entia	al Dut	:y					l P/	AL	Cess				Luxur	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	AD	BN				SA	SF	SD	SG	Gen Duty	VAT	Gen				Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amount exceedir Luxury Tax Free Thresho
	8704.21.11	 Tankers / bowsers with stainless steel tanks for					_							_									
	8704.21.12	transport of milk, not more than five years old Tankers / bowsers with stainless steel tanks for	u				Free						Free	Free	18%	10%	6%				2.5%		—
		transport of milk, more than five years old	u	L			Free						Free	Free	18%	10%	6%				2.5%		<u> </u>
	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%		
		 rate trisilaves :													18%								
	8704.21.21	 Not more than four years old	u										Free	Free	18%	Ex	6.0%		Rs.500/- per cm ³				
	8704.21.22	 More than four years old	u	L									Free	Free	18%	Ex	6.0%		Rs.500/- per cm ³				
		 Chassis fitted with engines and cabs													18%				CITIS				
	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,	u	L									20.0%	20%	18%	Ex	Ex		Rs.1,207,250	50%			
	8704.21.33	 more than four years old for vehicles of national subdivision 8704.21.51, not more than four years old	u										20.0%	20%	18%	Ex	6.0%		per unit 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:																	per unit				
	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%			
	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%			

								P	refer	<u>entia</u> l	Dut	у					PA	L	Cess				Luxur	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
	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:																		por anne				
	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:																		per unic				
	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%			
	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 :																		p - 3				
		 Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:																						

										Prefer	ential D	uty						PA	\L	Cess				Luxury	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK S	A SI	F S	SD.	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.22.41		Not more than five years old	u					Free	Free	Free	Fre	e Fr	ee	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	Fre	e Fr	ee	Free	Free	18%	Ex	Ex		Rs.1,810,900 per unit				
	8704.22.43		More than ten years old	u	L				Free	Free	Free	Fre	e Fr	ee	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	Fre	e Fr	ee	Free	Free	18%	10%	6%				2.5%	<u> </u>	
	8704.22.52		More than five years old	u	L				Free	Free	Free	Fre	e Fr	ee	Free	Free	18%	Ex	Ex		Rs.150,900 per unit			 	<u> </u>
	8704.22.61		Other: Not more than five years old	u					Free	Free	Free	Fre	e Fr	ee	Free	Free	18% 18%	Ex	Ex		Rs.1,207,250				1
	8704.22.62		More than five years old but less than ten years old	u					Free	Free	Free	Fre	e Fr	ee	Free	Free	18%	Ex	Ex		per unit Rs.3,018,150 per unit				
	8704.22.63		More than ten years old	u	L				Free	Free	Free	Fre	e Fr	ee	Free	Free	18%	Ex	Ex		Rs.4,829,050 per unit				
	8704.23		g.v.w. exceeding 20 tonnes :																		per unic				
			Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:																						
	8704.23.51		Not more than five years old	u					Free	Free	Free	Fre	e Fr	ee	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	Fre	e Fr	ee	Free	Free	18%	Ex	Ex		Rs.1,810,900 per unit				
	8704.23.53		More than ten years old	u	L				Free	Free	Free	Fre	e Fr	ee	Free	Free	18%	Ex	Ex		Rs.3,621,800 per unit				
			Garbage trucks equipped with waste compacting mechanism:																					I	
	8704.23.61		Not more than five years old	u						Free	Free	Fre	e Fr	ee	Free	Free	18%	10%	6%				2.5%		
	8704.23.62		More than five years old	u	L					Free	Free	Fre	e Fr	ee	Free	Free	18%	Ex	Ex		Rs.150,900 per unit				
	8704.23.71		Other: Not more than five years old			┼	1			<u> </u>	_			+	_		18%	_	_		Rs.1,207,250				
	8704.23.72		More than five years old but less than ten years old	u		\vdash				Free		Fre		ee	Free	Free	18%	Ex	Ex		per unit Rs.3,018,150				<u> </u>
	8704.23.73		More than ten years old	u u		<u> </u>				Free Free		Fre		ee	Free Free	Free Free	18%	Ex Ex	Ex Ex		per unit Rs.4,829,050				
		-	Other, with only spark-ignition internal combustion	u		<u> </u>				1166	1166	110	20 11		1166	1166	10 /0	LX	LX		per unit				+
	8704.31	 	piston engine: g.v.w. not exceeding 5 tonnes:																						
			Special purpose tankers/bowsers and trucks :																						
	8704.31.11		Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	u					Free						Free	Free	18%	10%	6%				2.5%		
	8704.31.12		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%		<u> </u>
	8704.31.13		Garbage trucks equipped with waste compacting mechanism, not more than five years old	u											Free	Free	18%	10%	6%				2.5%	I	
	8704.31.14		Garbage trucks equipped with waste compacting mechanism, more than five years old	u	L										Free	Free	18%	10%	6%				2.5%		
			Auto-trishaws :		1							+	 								+				+

								Prefere	<u>ential</u>	l Dut	<u> </u>					P/	\L	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SO	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
	8704.31.21	 With two-stroke petrol engine	u	L									Free	Free	18%	Ex	6.0%		Rs.600/- per				
	8704.31.22	 Other, not more than four years old	u										Free	Free	18%	Ex	6.0%		cm ³ Rs.600/- per cm ³				
	8704.31.23	 Other, more than four years old	u	L									Free	Free	18%	Ex	6.0%		Rs.600/- per cm ³				
		 Chassis fitted with engines and cabs:																	CITIC				1
	8704.31.31	 for vehicles of national subdivision 8704.31.43, not											20.00/	200/	100/	F	F		Rs.603,650 per	F00/			
		more than four years old	u										20.0%	20%	18%	Ex	Ex		unit	50%			
	8704.31.32	 for vehicles of national subdivision 8704.31.44, more than four years old	u	L									20.0%	20%	18%	Ex	Ex		Rs.1,207,250 per unit	50%			
	8704.31.33	 for vehicles of national subdivision 8704.31.51, not more than four years old	u										20.0%	20%	18%	10%	6%		Rs.603,650 per unit	50%			
	8704.31.34	 6 1.1 6 1 1 1 0704.04.50	u	L									20.0%	20%	18%	Ex	Ex		Rs.1,207,250 per unit	50%			
	8704.31.35	 for vehicles of national subdivision 8704.31.63, not more than four years old	u										20.0%	20%	18%	Ex	Ex		Rs.603,650 per unit	50%			
	8704.31.36	 for vehicles of national subdivision 8704.31.64,	u	L									20.0%	20%	18%	Ex	Ex		Rs.1,207,250	50%			
	8704.31.37	 more than four years old for vehicles of national subdivision 8704.31.67, not	u										20.0%	20%	18%	Ex	Ex		per unit Rs.1,690,150	50%			+
	8704.31.38	 more than four years old for vehicles of national subdivision 8704.31.68, more than four years old	u	L									20.0%	20%	18%	Ex	Ex		per unit Rs.3,018,150 per unit	50%			1
		cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:																					
	8704.31.41	 Cargo carrying capacity of less than 800kg, not more than four years old	u										10.0%	20%	18%	Ex	Ex		Rs.724,350 per unit	50%			
	8704.31.42	 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%			
	8704.31.43	 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%			
	8704.31.44	 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, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more:																					
	8704.31.51	 Not more than four years old	u										10.0%	20%	18%	Ex	Ex		Rs.724,350 per unit	50%			
	8704.31.52	 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:																					

								F	Prefere	<u>ential</u>	Duty	У					PA	L	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI		AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
	8704.31.61	 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%			
	8704.31.62	 Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, more than four years old	u	L										10.0%	20%	18%	Ex	Ex		Rs.1,207,250 per unit	50%			
	8704.31.63	 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%			
	8704.31.64	 Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	Ex	Ex		Rs.1,207,250 per unit	50%			
	8704.31.65	 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%			
	8704.31.66	 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%			
	8704.31.67	 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%			
	8704.31.68	 Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted	u	L										20.0%	20%	18%	Ex	Ex		Rs.3,018,150 per unit	50%			
	8704.31.71	 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: Not more than four years old																		Rs.2,100/- per				
	8704.31.72	 More than four years old	u											20.0%	20%	18%	Ex	Ex		cm ³ Rs.2,100/- per	50%			
		·	u	L	-	_								20.0%	20%	18%	Ex	Ex		cm ³	50%		 	
	8704.31.91	 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%			
	8704.31.92	 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%			
	8704.31.93	 Other not more than four years old	u											20.0%	20%	18%	Ex	Ex		Rs.2,100/- per cm ³	50%			<u> </u>
	8704.31.99	 Other more than four years old	u	L										20.0%	20%	18%	Ex	Ex		Rs.2,100/- per cm ³	50%			
	8704.32	 g.v.w. exceeding 5 tonnes : Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :																						
	8704.32.41	 Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8704.32.42	 More than five years old but not more than ten years old	u					Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex		Rs.1,810,900 per unit				
	8704.32.43	 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:																						
	8704.32.51	 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				

										Prefer	ential	Dut	: y					PA	L	Cess				Luxur	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amount exceedin Luxury Tax Free Threshol
			Other:				+										18%								+
	8704.32.61			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		i.	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		g.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	18%	10.0%	6.0%				2.5%		
	8704.41.12			u	L				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	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	18%	10.0%	6.0%				2.5%		
	8704.41.21		Auto-trishaws : Not more than four years old	u											Free	Free	18%	10.0%	6.0%		Rs.400/- per cm ³				
	8704.41.22		More than four years old	u	L										Free	Free	18%	10.0%	6.0%		Rs.400/- per cm ³				
			Chassis fitted With Engines and Cass																						
	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		C	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		6 1:1 6 1: 1 11:1: 0704.44.64	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		6 1.1 6 1 1.1.1. 0704.44.60	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:																		per anic				
	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%			

									Prefere	ential	Dut	У					PA	\L	Cess				Luxur	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN	GΤ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN S	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshole
	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	 	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	 	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%			per unit				

									Prefer	ential	Duty	У					PA	L	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI	АР	AD	BN			PK		SF	SD	SG	Gen Duty	VAT	Gen			Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
	8704.41.91	 Other vehicles with separate bodies for cabin and	u											20.0%	20%	18%	10%	Ex		Rs.5,432,650/-	50%			
	8704.41.92	 Cargo area, not more than four years old Other vehicles with separate bodies for cabin and	u	L										20.0%		18%	10%	Ex		per unit Rs.6,036,300/-	50%			
	8704.41.93	 Other vehicles not more than four years old	u											20.0%		18%	10%	Ex		per unit Rs.4,829,050/-	50%			
	8704.41.99	 Other vehicles more than four years old	u u											20.0%		18%	10%	Ex		per unit Rs.6,639,950/-	50%			-
	8704.42	 g.v.w. exceeding 5 tonnes but not exceeding 20	u	_										20.070	2070	1070	1070	LX		per unit	3070			_
		 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	18%	10.0%	6.0%		Rs.1,690,150/-				
	8704.42.42	 More than five years old but less than ten years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex		per unit Rs.1,690,150/-				
	8704.42.43	 More than ten years old	u	L				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex		per unit Rs.3,259,600/-				
		 Garbage trucks equipped with waste compacting mechanism:																		per unit				
	8704.42.51	 Not more than five years old	u					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	18%	10.0%	Ex		Rs.144,850/- per unit				
		 Other:			1															per unit		2.5%		†
	8704.42.61	 Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex		Rs.1,086,550/- per unit				
	8704.42.62	 More than five years old but less than ten years old	u					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	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:																		P 0. u.n.				
	8704.43.51	 Not more than five years old	u					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	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	18%	10.0%	Ex		Rs.3,259,600/- per unit				
		 Garbage trucks equipped with waste compacting mechanism:																		per unit				
	8704.43.61	 Not more than five years old	u						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	18%	10.0%	Ex		Rs.144,850/- per unit				
		 Other:						<u> </u>						<u> </u>	1		1			per drift				†
	8704.43.71	 Not more than five years old	u						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	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	18%	10%	Ex		Rs.4,466,850/- per unit				

										Prefer	<u>ent</u> ia	I Dut	ty					PA	L_	Cess				Luxury	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	AP	AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SO	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amount exceedir Luxury Tax Free Thresho
		-	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:																						
	8704.51.11			u					Free						Free	Free	18%	10.0%	6.0%				2.5%		
	8704.51.12		Tankers / bowsers with stainless steel tanks for transport of milk,more than five years old	u	L				Free						Free	Free	18%	10.0%	6.0%				2.5%		
	8704.51.13		Garbage trucks equipped with waste compacting mechanism, not more than five years old	u											Free	Free	18%	10.0%	6.0%				2.5%		
	8704.51.14		Garbage trucks equipped with waste compacting mechanism, more than five years old	u	L										Free	Free	18%	10.0%	6.0%				2.5%		
	0704 54 04		71000 010110110 1																						
	8704.51.21		- With two-stroke petrol engine	u	L										Free	Free	18%	10.0%	6.0%		Rs.500/-per cm ³				
	8704.51.22		Other, not more than four years old	u	L										Free	Free	18%	10.0%	6.0%		Rs.500/-per cm ³				
	8704.51.23		Other, more than four years old	u	L										Free	Free	18%	10.0%	6.0%		Rs.500/-per cm ³				
	8704.51.31		Chassis fitted with engines and cabs: for vehicles of national subdivision 8704.51.43, not more than four years old	u											20.0%	20%	18%	10%	Ex		Rs.543,250/-per unit	50%			
	8704.51.32		for vehicles of national subdivision 8704.51.44,	u	L										20.0%	20%	18%	10%	Ex		Rs.1,086,550/-	50%			
	8704.51.33		more than four years old for vehicles of national subdivision 8704.51.51, not more than four years old	u											20.0%	20%	18%	10%	6%		per unit Rs.543,250/-per unit	50%			
	8704.51.34		for vehicles of national subdivision 8704.51.52, more than four years old	u	L										20.0%	20%	18%	10%	Ex		Rs.1,086,550/- per unit	50%			
	8704.51.35		for vehicles of national subdivision 8704.51.63, not more than four years old	u											20.0%	20%	18%	10%	Ex		Rs.543,250/-per unit	50%			
	8704.51.36		for vehicles of national subdivision 8704.51.64, more than four years old	u	L										20.0%	20%	18%	10%	Ex		Rs.1,086,550/- per unit	50%			
	8704.51.37		for vehicles of national subdivision 8704.51.67, not more than four years old	u											20.0%	20%	18%	10%	Ex		Rs.1,569,450/- per unit	50%			
	8704.51.38		for vehicles of national subdivision 8704.51.68, 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:																						
	8704.51.41		- 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%			
	8704.51.42		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%			

									Prefer	entia	l Dut	У					PA	\L	Cess				Luxur	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN		PK			SD	SG	Gen Duty	VAT	Gen			Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.51.43		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%			
	8704.51.44		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%			<u> </u>
			Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more:																					
	8704.51.51		Not more than four years old	u										10.0%	20%	18%	10%	Ex		Rs.664,000/-per unit	50%			
	8704.51.52		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:																					
	8704.51.61		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%			
	8704.51.62		Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old	u	L									10.0%	20%	18%	10%	Ex		Rs.1,086,550/- per unit	50%			
	8704.51.63		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%			
	8704.51.64		Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	u	L									20.0%	20%	18%	10%	Ex		Rs.1,086,550/- per unit	50%			
	8704.51.65		Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u										20.0%	20%	18%	10%	Ex		Rs.1,569,450/- per unit	50%			
	8704.51.66		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%			
	8704.51.67 8704.51.68		Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old Other Vehicles, Cargo carrying capacity of 800kg or	u				_						20.0%		18%	10%	Ex		Rs.1,569,450/- per unit Rs.2,776,700/-	50%			
	0704.31.00		more, more than four years old Other vehicles with separate bodies for cabin and	u	L			-						20.0%	20%	18%	10%	Ex		per unit	50%			
			cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:																					
	8704.51.71		Not more than four years old	u										20.0%	20%	18%	10%	Ex		Rs.2,050/per cm ³	50%			
	8704.51.72		More than four years old	u	L									20.0%	20%	18%	10%	Ex		Rs.2,050/per cm ³	50%			

.9293994142	Other: Vehicles with separate bodies for cabin and cargo area, not more than four years old Vehicles with separate bodies for cabin and cargo area, more than four years old Other not more than four years old Other more than four years old Other more than four years old Inkers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks: Not more than five years old More than five years old but not more than ten years old More than ten years old	u u u u u u u	ICL /SI SI	AP	AD	BN			PK S		SF		20.0% 20.0% 20.0% 20.0%	20%	18% 18% 18%	9A Gen 10%		GEN SG	Rs.5,432,650/- per unit Rs.6,036,300/-	Surcharge on Customs Duty 50%	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
.9293994142	 Vehicles with separate bodies for cabin and cargo area, not more than four years old Vehicles with separate bodies for cabin and cargo area, more than four years old Other not more than four years old Other more than four years old g.v.w. exceeding 5 tonnes: Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks : Not more than five years old More than five years old but not more than ten years old More than ten years old 	u u u	L										20.0%	20%	18%				per unit				
.9293994142	 Vehicles with separate bodies for cabin and cargo area, not more than four years old Vehicles with separate bodies for cabin and cargo area, more than four years old Other not more than four years old Other more than four years old g.v.w. exceeding 5 tonnes: Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks : Not more than five years old More than five years old but not more than ten years old More than ten years old 	u u u	L										20.0%	20%	18%				per unit				
.93 .99 .41 .42	 Vehicles with separate bodies for cabin and cargo area, more than four years old Other not more than four years old Other more than four years old g.v.w. exceeding 5 tonnes: Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks: Not more than five years old More than five years old but not more than ten years old More than ten years old 	u u u	L												18%	10%	Ex			50%			†
.99 .41 .42	 Other not more than four years old Other more than four years old g.v.w. exceeding 5 tonnes: Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks: Not more than five years old More than five years old but not more than ten years old More than ten years old 	u	L										20.0%	2001					per unit				1
.41 .42	 g.v.w. exceeding 5 tonnes: Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks: Not more than five years old More than five years old but not more than ten years old More than ten years old 	u	L											20%	18%	10%	Ex		Rs.2,050/per cm ³	50%			
.41 .42	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks: Not more than five years old More than five years old but not more than ten years old More than ten years old	u											20.0%	20%	18%	10%	Ex		Rs.2,050/per cm ³	50%			
.42	transport of milk and refrigerated trucks: Not more than five years old More than five years old but not more than ten years old More than ten years old	u																	e				
.42	More than five years old but not more than ten years old More than ten years old	u																					
.43	years old More than ten years old						Free	Free	Free	F	Free	Free	Free	Free	18%	10.0%	6.0%						
	,	11					Free	Free	Free	F	Free	Free	Free	Free	18%	10.0%	Ex		Rs.1,569,450/- per unit				
	Coulogo hungles assistanced 1015 and 1015	ď	L				Free	Free	Free	F	Free	Free	Free	Free	18%	10.0%	Ex		Rs.3,259,600/- per unit				
	Garbage trucks equipped with waste compacting mechanism:																						
.51	Not more than five years old	u						Free	Free	F	Free	Free	Free	Free	18%	10.0%	6.0%				2.5%		
.52	More than five years old	u	L					Free	Free	F	Free	Free	Free	Free	18%	10.0%	Ex		Rs.144,850/-per unit				<u> </u>
<i>-</i>	Other : Not more than five years old														18%				Rs.1,086,550/-				
.62	More than five years old but not more than ten	u				-		Free				Free	Free	Free	18%	10%	Ex		per unit Rs.2,776,700/-				
.63	years old More than ten years old	u						Free				Free	Free	Free	18%	10%	Ex		per unit Rs.4,587,600/-				
	,	u	L					Free	Free	F	Free	Free	Free	Free	18%	10%	Ex		per unit				
-	Other with only electric motor for propulsion:																						
.10	Electric auto-trishaws not more than five years old	u											10.0%	20%	18%	Ex	6.0%		Rs.18,100/= per kW	50%			
.20	Electric auto-trishaws more than five years old	u	L										10.0%	20%	18%	Ex	6.0%		Rs.18,100/= per kW	50%			
24	Other electric, not more than five years old Capacity of motors not exceeding 50kW	u											20.0%	20%	18% 18%	Ex	6.0%		Rs.18,100/=	50%			
.32	capacity of motors exceeding solver, but not	u											20.0%	20%	18%	Ex	6.0%		Rs.24,100/=	50%			
.33	Capacity of motors exceeding 100kW, but not	u											20.0%	20%	18%	Ex	6.0%		Rs.60,400/=	50%			
.34	Capacity of motors exceeding 200kW	u											20.0%	20%	18%	Ex	6.0%		Rs.96,600/=	50%			
	Other electric, more than five years old Capacity of motors not exceeding 50kW		1										20 O0/-	200/-	190/-	Ev	6 Nº/-		Rs.48,300/=	500%			
.41				-															per kW Rs.72,400/=				
	Capacity of motors exceeding 50kW, but not	l u	<u> </u>		+	1							20.U /U	20 /0	10 /0		J.U /U		per kW	JU /U			
.32	-	Capacity of motors exceeding 50kW, but not exceeding 100kW Capacity of motors exceeding 100kW, but not exceeding 200kW Capacity of motors exceeding 200kW Other electric, more than five years old Capacity of motors not exceeding 50kW Capacity of motors exceeding 50kW, but not exceeding 100kW	Capacity of motors exceeding 50kW, but not exceeding 100kW Capacity of motors exceeding 100kW, but not exceeding 200kW Capacity of motors exceeding 200kW Other electric, more than five years old Capacity of motors not exceeding 50kW u Capacity of motors exceeding 50kW, but not exceeding 100kW Capacity of motors exceeding 100kW, but not	Capacity of motors exceeding 50kW, but not exceeding 100kW Capacity of motors exceeding 100kW, but not exceeding 200kW Capacity of motors exceeding 200kW Other electric, more than five years old Capacity of motors not exceeding 50kW u L Capacity of motors exceeding 50kW, but not exceeding 100kW	Capacity of motors exceeding 50kW, but not exceeding 100kW Capacity of motors exceeding 100kW, but not exceeding 200kW Capacity of motors exceeding 200kW Capacity of motors exceeding 200kW Other electric, more than five years old Capacity of motors not exceeding 50kW Capacity of motors exceeding 50kW, but not exceeding 100kW	Capacity of motors exceeding 50kW, but not exceeding 100kW Capacity of motors exceeding 100kW, but not exceeding 200kW Capacity of motors exceeding 200kW Other electric, more than five years old Capacity of motors not exceeding 50kW u L Capacity of motors exceeding 50kW, but not exceeding 100kW Capacity of motors exceeding 100kW, but not	Capacity of motors exceeding 50kW, but not exceeding 100kW Capacity of motors exceeding 100kW, but not exceeding 200kW Capacity of motors exceeding 200kW Other electric, more than five years old Capacity of motors not exceeding 50kW u L Capacity of motors exceeding 50kW, but not exceeding 100kW Capacity of motors exceeding 100kW, but not	Capacity of motors exceeding 50kW, but not exceeding 100kW Capacity of motors exceeding 100kW, but not exceeding 200kW Capacity of motors exceeding 200kW Other electric, more than five years old Capacity of motors not exceeding 50kW Capacity of motors exceeding 50kW, but not exceeding 100kW Capacity of motors exceeding 100kW, but not	Capacity of motors exceeding 50kW, but not exceeding 100kW Capacity of motors exceeding 100kW, but not exceeding 200kW Capacity of motors exceeding 200kW Capacity of motors exceeding 200kW Other electric, more than five years old Capacity of motors not exceeding 50kW Capacity of motors exceeding 50kW, but not exceeding 100kW	Capacity of motors exceeding 50kW, but not exceeding 100kW Capacity of motors exceeding 100kW, but not exceeding 200kW Capacity of motors exceeding 200kW Capacity of motors exceeding 200kW Other electric, more than five years old Capacity of motors not exceeding 50kW Capacity of motors exceeding 50kW, but not exceeding 100kW	Capacity of motors exceeding 50kW, but not exceeding 100kW Capacity of motors exceeding 100kW, but not exceeding 200kW Capacity of motors exceeding 200kW Capacity of motors exceeding 200kW Other electric, more than five years old Capacity of motors not exceeding 50kW Capacity of motors exceeding 50kW, but not exceeding 100kW	Capacity of motors exceeding 50kW, but not exceeding 100kW Capacity of motors exceeding 100kW, but not exceeding 200kW Capacity of motors exceeding 200kW Capacity of motors exceeding 200kW Other electric, more than five years old Capacity of motors not exceeding 50kW Capacity of motors exceeding 50kW Capacity of motors exceeding 50kW, but not exceeding 100kW	Capacity of motors exceeding 50kW, but not exceeding 100kW Capacity of motors exceeding 100kW, but not exceeding 200kW Capacity of motors not exceeding 50kW Capacity of motors exceeding 50kW, but not exceeding 100kW	Capacity of motors exceeding 50kW, but not exceeding 100kW Capacity of motors exceeding 100kW, but not exceeding 200kW Capacity of motors exceeding 200kW Capacity of motors exceeding 200kW Other electric, more than five years old Capacity of motors not exceeding 50kW Capacity of motors not exceeding 50kW Capacity of motors not exceeding 50kW Capacity of motors exceeding 50kW, but not exceeding 100kW	Capacity of motors exceeding 50kW, but not exceeding 100kW Capacity of motors exceeding 100kW, but not exceeding 200kW Capacity of motors exceeding 200kW Capacity of motors exceeding 200kW Capacity of motors exceeding 200kW Other electric, more than five years old Capacity of motors not exceeding 50kW Capacity of motors not exceeding 50kW Capacity of motors exceeding 50kW, but not exceeding 100kW Capacity of motors exceeding 50kW, but not exceeding 100kW	Capacity of motors exceeding 50kW, but not exceeding 100kW	Capacity of motors exceeding 50kW, but not exceeding 100kW Capacity of motors exceeding 100kW, but not exceeding 200kW Capacity of motors exceeding 50kW Capacity of motors not exceeding 50kW Capacity of motors not exceeding 50kW Capacity of motors not exceeding 50kW, but not Capacity of motors exceeding 50kW, but not	Capacity of motors exceeding 50kW, but not exceeding 100kW u 20.0% 20% 18% Ex 6.0% 20.0% 20% 20% 20% 20% 20% 20% 20% 20% 20% 2	Capacity of motors exceeding 50kW, but not exceeding 100kW u	Capacity of motors exceeding 50kW, but not u	Capacity of motors exceeding 50kW, but not exceeding 100kW U U U U U U U U U	Capacity of motors exceeding 50kW, but not exceeding 100kW U	Capacity of motors exceeding 50kW, but not exceeding 100kW U

									P	refere	<u>ential</u>	Dut	у					P/	AL	Cess				Luxury	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI		AD	BN	GТ	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN S	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.60.44		Capacity of motors exceeding 200kW	u	L										20.0%	20%	18%	Ex	6.0%		Rs.72,450/= per kW	50%			
	8704.90 8704.90.10		Other: Not more than five years old	u											10.0%	20%	18%	Ex	6%		Rs.1,207,250/=	50%			
	8704.90.90		Other	u	L										20.0%		18%	Ex	Ex		per unit Rs.1,810,900 per unit	50%			
87.05			Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).																		per anne				
	0705 10		Crana lamina :																						
	8705.10 8705.10.10		Crane lorries : Not more than ten years old	u						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	Rs 5.0 Mn	0%
	8705.10.20		More than ten years old	u	L					Free	Free		Free		Free	Free	18%	10%	6%				2.5%	Rs 5.0 Mn	0%
	8705.20	-	Mobile drilling derricks :																				2.5%		
	8705.20.10		Not more than seven years old	u						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	Rs 5.0 Mn	0%
	8705.20.20		More than seven years old	u	L					Free	Free		Free		Free	Free	18%	10%	6%	 				Rs 5.0 Mn	0%
	8705.30 8705.30.10	- 	Fire fighting vehicles : Not more than seven years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%	 			2.5%	Rs 5.0 Mn	0%
	8705.30.20		More than seven years old	u	L					Free			Free	Free	Free	Free	18%	10%	6%					Rs 5.0 Mn	
	8705.40	-	Concrete-mixer lorries :																				2.5%		
	8705.40.10		Not more than ten years old	u						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	Rs 5.0 Mn	0%
	8705.40.20		More than ten years old	u	L					Free	Free		Free		Free	Free	18%	10%	6%				2.5%	Rs 5.0 Mn	0%
	8705.90	-	Other:																						
			Gully bowzers equipped with suction pumps for extracting sewage water /wastes :																					l	
	8705.90.21		Not more than seven years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	Rs 5.0 Mn	0%
	8705.90.22		More than seven years old	u	L					Free			Free	Free	Free	Free	18%	10%	6%					Rs 5.0 Mn	0%
	0705 00 01		Concrete pump trucks :																				2.5%		
	8705.90.31		Not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	Rs 5.0 Mn	0%
	8705.90.32		More than ten years old Mobile Workshops :	u	L	_				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	Rs 5.0 Mn	0%
	8705.90.41		Modified vehicles of heading 87.02, not more than	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex		Rs.5,432,650		۷.۶%	Rs 5.0 Mn	0%
	8705.90.42		three years old Modified vehicles of heading 87.02, more than three years old		L				Free	Free			Free	Free	Free	Free	18%	10%	Ex		per unit Rs.7,243,550 per unit			Rs 5.0 Mn	
	8705.90.43		Modified vehicles of heading 87.03, not more than three years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex		Rs.13,300/per cm ³			Rs 5.0 Mn	0%
	8705.90.44		Modified vehicles of heading 87.03, more than three years old	e u	L				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex		Rs.13,300/per cm ³			Rs 5.0 Mn	0%
	8705.90.45		Modified vehicles of heading 87.04, not more than three years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex		Rs.5,432,650 per unit			Rs 5.0 Mn	0%

									Prefere	ential D	ıty					PA	\L	Cess				Luxury	y Tax
HS Hdg	HS Code	Description	Uni t	ICL /SL SI		AD	BN			PK SA		SD	SG	Gen Duty	VAT	Gen			Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8705.90.46	 Modified vehicles of heading 87.04, more than three	u	L				Free	Free	Free	Free	Free	Free	Free	18%	10%	Ex		Rs.7,243,550			Rs 5.0 Mn	0%
	8705.90.47	 Other, not more than seven years old	u					Free	Free	Free	Free	Free	Free	Free	18%	10%	Ex		per unit Rs.1,207,250/= per unit			Rs 5.0 Mn	0%
	8705.90.48	 Other, more than seven years old	u	L				Free	Free	Free	Free	Free	Free	Free	18%	10%	Ex		Rs.3,018,150 per unit			Rs 5.0 Mn	0%
		 Other, Modified vehicles of heading 87.02, 87.03 and 87.04																	per unic				
	8705.90.51	 Modified vehicles of heading 87.02, not more than three years old	u					Free	Free	Free	Free	Free	Free	Free	18%	10%	Ex		Rs.5,432,650 per unit			Rs 5.0 Mn	0%
	8705.90.52	 Modified vehicles of heading 87.02, more than three years old	u	L				Free	Free	Free	Free	Free	Free	Free	18%	10%	Ex		Rs.7,243,550 per unit			Rs 5.0 Mn	0%
	8705.90.53	 Modified vehicles of heading 87.03, not more than three years old	u					Free	Free	Free	Free	Free	Free	Free	18%	10%	Ex		Rs.13,300/per cm ³			Rs 5.0 Mn	0%
	8705.90.54	 Modified vehicles of heading 87.03, more than three years old	u	L				Free	Free	Free	Free	Free	Free	Free	18%	10%	Ex		Rs.13,300/per cm ³			Rs 5.0 Mn	0%
	8705.90.55	 Modified vehicles of heading 87.04, not more than three years old	u					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	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	<u> </u>																				+
	0703.30.31	years old (except Aerial Platform Trucks)	u						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	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 (except Aerial Platform Trucks)	u						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	L					Free	Free	Free	Free	Free	Free	18%	Ex					2.5%	Rs 5.0 Mn	0%
87.06		Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.																					
	8706.00.10	 New chassis fitted with engines for motor vehicles of heading 87.02, for the transport of twenty eight or more passengers including the driver	u		Fre e								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%	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	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%	Ex	Ex		Rs.2,414,500 per unit				
	8706.00.50	 Used chassis fitted with engines	u	L									Rs.145,	20% or Rs.400, 000 per Unit	190/	Ex	Ex		Rs.2,414,500 per unit				
87.07		Bodies (including cabs), for the motor																					
		vehicles of headings 87.01 to 87.05.																					

									P	refere	ential	Duty	У					PA	L	Cess				Luxur	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI		AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceedin Luxury Tax Free Threshol
	8707.10	_	For the vehicles of heading 87.03:					\vdash							-										
	8707.10.10		Used vehicle bodies fully equipped with fittings															_	_		Rs.1,207,250/=				
	0,0,120.20		and accessories	u	L										10.0%	20%	18%	Ex	Ex		per unit				
	8707.10.20		Other vehicle bodies fully equipped with fittings and	u											10.0%	20%	18%	Ex	Ex		Rs.965,800 per				
			accessories	u	<u> </u>										10.070	2070	1070	LX	LX		unit				
	8707.10.30		Used vehicle bodies fully equipped with fittings and	u	L										10.0%	20%	18%	Ex	Ex		Rs.1,086,550				
	0707 10 40		accessories excluding seats and upholstery			<u> </u>		\vdash													per unit				
	8707.10.40		Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	L										10.0%	20%	18%	Ex	Ex		Rs.845,100 per unit				
	8707.10.50		Rough coated ,bare body frame with /without			1															Rs.362,200 per				
	0707.10.50		doors, bonnet and boot lid	u	L										10.0%	20%	18%	Ex	Ex		unit				
	8707.10.60		Used bare body frame with /without doors, bonnet		l .										10.00/	200/	100/		_		Rs.1,207,250/=				
			and boot lid	u	L										10.0%	20%	18%	Ex	Ex		per unit				
	8707.10.90		Other												10.0%	20%	18%	Ex	Ex		Rs.1,207,250/=				
				u	<u> </u>										10.070	2070	1070	LX	LX		per unit				
	8707.90	-	Other:			-																			
	8707.90.10		Bodies and cabs incorporating attachments left over																						
			in the process of separating same from the main	١	١,										10.0%	20%	18%	Ex	Ex		Rs.1,207,250/=				
			vehicle by cutting, but not meriting classification	u	L										10.0%	20%	10%	LX	LX		per unit				
			elsewhere by virtue of those left over attachments																						
	8707.90.20		Other, for the motor vehicles of heading 87.02, for																						
			the transport of 25 or more persons including the	u											Free	Free	18%	10%	6%				2.5%		
			driver																						
	8707.90.30		Other, for the vehicles of sub-heading 8701.20 and																						
			the vehicles of heading 87.04, of a G.V.W.	u											Free	Free	18%	10%	6%				2.5%		
			Other, bodies for the vehicles of 10 or more			1																			
			persons but less than 25 of heading 87.02 including																						
			the driver:																						
	8707.90.41		Used bodies fully equipped with fittings and												10.00/	200/	100/		_		Rs.1,207,250/=				
			accessories	u	L										10.0%	20%	18%	Ex	Ex		per unit				
	8707.90.42		Other vehicle bodies fully equipped with fittings and	u											10.0%	20%	18%	Ex	Ex		Rs.965,800 per				
			accessories	u											10.0 /0	20 70	10 /0				unit				
	8707.90.43		Used vehicle bodies fully equipped with fittings and	u	L										10.0%	20%	18%	Ex	Ex		Rs.1,086,550				
	8707.90.44		accessories excluding seats and upholstery																		per unit Rs.845,100 per				
	6/0/.90.44		Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	L										10.0%	20%	18%	Ex	Ex		unit				
	8707.90.48		Rough coated ,bare body frame with /without		<u> </u>	 												_			Rs.362,200 per				
			doors, bonnet and boot lid	u	L										10.0%	20%	18%	Ex	Ex		unit				
	8707.90.49		Used bare body frame with /without doors, bonnet	u											10.0%	20%	18%	Ex	Ex		Rs.1,207,250/=				
			and boot lid	u		<u> </u>									10.0 /0	20 70	10 /0	LX			per unit				
	8707.90.90		Other	u	L										10.0%	20%	18%	Ex	Ex		Rs.1,207,250/=				
						\vdash	1								ļ		 		<u> </u>		per unit				1
87.08			Parts and accessories of the motor vehicles																						
			of headings 87.01 to 87.05.																						
	8708.10	<u> </u> -	Bumpers and parts thereof	kg			1	[Free	Free		5%	5%		20%	18%	10%	6%	-			2.5%		
				9		<u> </u>	<u> </u>	\longmapsto					<i></i>	3 /0		20 /0	10 /0	10 /0	J 70				2.5 /0		
		-	Other parts and accessories of bodies (including			1																			
	8708.21		cabs) : Safety seat belts			-	1	 				+			 					 					
	0/00.21	I	שמובנץ שכמנ שכונש	kg		1				Free	Free		5%	5%		20%	18%	10%	6%				2.5%		

									Pr	efere	<u>nti</u> al	Dut	<u> </u>					PA	L	Cess				Luxury	/ Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI		AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN S	G Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amount exceedir Luxury Tax Free Thresho
	8708.22		Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	kg						Free			5%	5%	20.0%	20%	18%	10%	6%	10% Fr			2.5%		
	8708.29		Other:																						
	8708.29.10		"Cut-portions" of bodies and cabs	kg	L								5% or Rs.40, 000 per cut	000 per cut	Rs.80,0 00 per per cut	20% or Rs.160, 000 per cut portion	18%	Ex	Ex	10% or Rs.80 ,000 Fr per e cut porti on	e Rs.362,200 per unit				
	8708.29.90		Other	kg						Free			5%	5%	20.0%	20%	18%	10%	6%	10% Fr			2.5%		
	8708.30	-	Brakes and servo-brakes; parts thereof	kg						Free	Free		5%	5%		20%	18%	10%		10%			2.5%		
	8708.40	-	Gear boxes and parts thereof	kg						Free	Free		5%	5%		20%	18%	10%	6%	10% Fr			2.5%		
	8708.50	-	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	kg						Free	Free		5%	5%		20%	18%	10%	6%	10% Fr			2.5%		
	8708.70	-	Road wheels and parts and accessories thereof :																				2.5%		
	8708.70.10		Rims fitted with tyres, showing signs of wear	kg	L								5%	5%		20%	18%	Ex		10%			2.5%		1
	8708.70.20		Other, rims fitted with tyres	kg		-							5%	5%		20%	18%	10%		10%			2.5%		
	8708.70.90		Other	kg									5%	5%		20%	18%	10%		10%			2.5%		4
	8708.80	-	Suspension systems and parts thereof (including shock-absorbers)	kg						Free	Free		5%	5%		20%	18%	10%	6%	10% Fr			2.5%		
	8708.91	+	Other parts and accessories : Radiators and parts thereof :	1																					+
	8708.91.10		Radiators	kg									5% or Rs.770 /- per unit	5% or Rs.77 0/- per unit		20% or Rs. 3000/- per unit	18%	10%		30% or Rs.3, 600 per unit			2.5%		
	8708.91.20		Radiator cores	kg									5%	5%		20% or Rs. 2500/- per unit	18%	10%		30% or Rs.2, 800 per unit			2.5%		
	8708.91.90		Other	kg						1			5%	5%		20%	18%	10%		30%			2.5%		
	8708.92		Silencers (mufflers) and exhaust pipes; parts thereof	kg									5%	5%		20%	18%	10%		10%			2.5%		
	8708.93		Clutches and parts thereof	kg						Free	Free		5%	5%		20%	18%	10%		10%			2.5%		
	8708.94		Steering wheels, steering columns and steering boxes; parts thereof	kg						Free	Free		5%	5%		20%	18%	10%	6%	10% Fr			2.5%		
	8708.95		Safety airbags with inflater system; parts thereof	kg												20%	18%	10%		10%			2.5%		
	8708.99	1	Other:	1		1	1				1														1

									P	refere	ential	Dut	:V					PA	L	Cess	;			Luxury	/ Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	AP	AD	BN			PK			SD	SG	Gen Duty	VAT	Gen				Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8708.99.10		New chassis not fitted with engines, but with or without fittings for motor vehicles of heading 87.02 and 87.04 with a g.v.w. of 3,000 kg or more	kg											Free	Free	18%	10%	6%				2.5%		
	8708.99.20		Other new chassis not fitted with engines, but with or without fittings	kg												20%	18%	10%	6%		re e		2.5%		
	8708.99.30		Other used chassis not fitted with engines, but with or without fittings	kg	L										20.0%	20%	18%	Ex		20% F	-re e		2.5%		
	8708.99.40		"Cut-portions" of motor vehicles	kg	L	18 % or Rs. 261 ,00 0 per cut port							25.2% or Rs.185 ,000 per cut portion		Rs.133, 334/- per cut	20% or Rs.290, 000 per cut portion	18%	Ex	Ex		Fre Rs.362,200 per e unit				
	8708.99.90		Other	kg		ION										20%	18%	10%	6%		re e		2.5%		
87.09			Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports, for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.																						
																							2.5%		
		-	Vehicles:																				2.5%		
	8709.11		Electrical	u									5%	4.5%			18%	10%	6%				2.5%		
	8709.19		Other	u		<u> </u>									10.0%		18%	10%	6%				2.5%		
	8709.90	-	Parts	kg		<u> </u>									10.0%	20%	18%	Ex					2.5% 2.5%		
87.10	8710.00		Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	u									5%	4.5%	10.0%	20%	18%	10%	6%				2.5%		
87.11			Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.																						
	8711.10	-	With internal combustion piston engine of a cylinder 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 ³				
	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																		2000				
	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 ³				
	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				

									P	refere	ential D	uty						PA	L	Cess				Luxur	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI		AD	BN	GT	IN	PK S	A :	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN S	G Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amoun exceedir Luxury Tax Fre Thresho
	8711.20.30		Other, not more than three years old	u						Free	Free	4	4%	1.5%	Free	Free	18%	Ex	Ex		Rs.2,050/- per cm ³				
	8711.20.40		Other, more than three years old	u	L					Free	Free	4	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:	r																					
	8711.30.10		Exceeding 250 cc but not exceeding 350 cc, not more than three years old	u						Free	Free	4	4%	1.5%	Free	Free	18%	Ex	Ex		Rs.2,050/- per cm ³				
	8711.30.20		Exceeding 250 cc but not exceeding 350 cc, more than three years old	u	L					Free	Free	4	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	4%	1.5%	Free	Free	18%	Ex	Ex		Rs.2,750/- per cm ³				
	8711.30.40		Exceeding 350 cc but not exceeding 450 cc , more than three years old	u	L					Free	Free	4	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	4%	1.5%	Free	Free	18%	Ex	Ex		Rs.2,750/- per cm ³				
	8711.30.60		Other, more than three years old	u	L					Free	Free	4	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:	r																					
	8711.40.10		Not more than three years old	u						Free	Free	4	4%	1.5%	Free	Free	18%	Ex	Ex		Rs.3,500/- per cm ³				
	8711.40.20		More than three years old	u	L					Free	Free	4	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:	r																					
	8711.50.10		Exceeding 800 cc but not exceedig 1000 cc, not more than three years old	u						Free	Free	4	4%	1.5%	Free	Free	18%	Ex	Ex		Rs.3,500/- per cm ³				
	8711.50.20		Exceeding 800 cc but not exceedig 1000 cc , more than three years old	u	L					Free	Free	4	4%	1.5%	Free	Free	18%	Ex	Ex		Rs.3,621,800pe r unit				
	8711.50.30		Other, not more than three years old	u						Free	Free	4	4%	1.5%	Free	Free	18%	Ex	Ex		Rs.4,200/- per cm ³				
	8711.50.40		Other, more than three years old	u	L					Free	Free	4	4%	1.5%	Free	Free	18%	Ex	Ex		Rs.4,829,050 per unit				
	8711.60 8711.60.10	-	With electric motor for propulsion : Not more than three years old	1																	Rs.9,050 per				
	8711.60.20	ļ	More than three years old	u	L					Free		-	ree	Free	Free	Free	18%	Ex	Ex		kW Rs.18,100 per				
	8711.90	<u> </u>	Other	u	L					Free		+	ree	Free	Free	Free		Ex	Ex		kW				
				u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%		+
87.12	8712.00		Bicycles and other cycles (including delivery tricycles), not motorised.																						
	8712.00.10		Delivery tricycles	u								+				20%	18%	Ex		 			2.5%		+
	8712.00.20		Used bicycle																	10%					
																20% or				or					
				l u	ı											Rs.660	18%	10%		Rs.24			2.5%		
				"												0/= per	10-70	1070		00/=			2.570		
																unit				per unit					
	8712.00.90		Other			<u> </u>	1													urnt					

									P	refer	ential	Duty						PA	L	Ces	SS				Luxur	y Tax
HS Hdg	HS Code		Description	Uni t	ICL /SL SI	АР	AD	BN			PK S		SF	SD	SG	Gen Duty	VAT					Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate on the amount exceeding Luxury Tax Free Threshold
				u												Rs.660 0/= per	18%	10%		or Rs.24				2.5%		
87.13			Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.													7										
	8713.10	-	Not mechanically propelled	u						Free	Free		Free	Free	Free	Free	Ex	10%	Ex							
	8713.90	-	Other	u						Free	Free	ı	Free	Free	Free	Free	Ex	10%	Ex							
87.14			Parts and accessories of vehicles of headings 87.11 to 87.13.																							
	8714.10	 	Of motorcycles (including mopeds):					\vdash																		+
	8714.10.10		Frames, with or without frount folk	kg	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8714.10.90		Other	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8714.20.00	-	Of carriages for disabled persons Other:	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5% 2.5%		
	8714.91		Frames and forks, and parts thereof :																					2.5%		+
	8714.91.10		Bicycle frames	kg							Free					20%	18%	10%	6%					2.5%		
	8714.91.20		Front forks	kg							Free					20%	18%	10%	6%					2.5%		
	8714.91.90		Other	kg							Free				Free	20%	18%	10%	6%					2.5%		
	8714.92 8714.92.10		Wheel rims and spokes : Wheel rims	kg		19 % or Rs. 190 /- per				Free	Free	5 Rs p	70 UI	4.5% or Rs.61/- per Kg		20% or Rs.200/- per Kg	18%	10%	6%					2.5%		
	8714.92.90		Other	kg		Fre e				Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8714.93		Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	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 8714.96	 	Saddles Pedals and crank-gear, and parts thereof	u							Free -				10.0%	20%	18%	10%	6%					2.5%		<u> </u>
				kg				\square		Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	8714.99 8714.99.10		Other : 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%		

871 871 87.15 87.16	714.99.91 714.99.92 715.00	Description Bicycle rims or wheels, fitted with new tyres, with or without tubes Bicycle rims or wheels, fitted with tyres showing signs of wear, with or without tubes Other Baby carriages and parts thereof. Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	kg kg kg	ICL /SL SI	AP	AD	BN	GT		ee SA	SF 13.5%	SD	SG	Gen Duty	VAT	Gen	SG	GEN SG	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Free threshhold Value	Rate or the amount exceedir Luxury Tax Free
871 87.15 87.16	714.99.92 714.99.99 715.00	or without tubes Bicycle rims or wheels, fitted with tyres showing signs of wear, with or without tubes Other Baby carriages and parts thereof. Trailers and semi-trailers; other vehicles, not	kg kg							ee	13.5%											i	Thresho
87. 15 871	714.99.99	signs of wear, with or without tubes Other Baby carriages and parts thereof. Trailers and semi-trailers; other vehicles, not	kg kg						F					20%	18%	10%		15%			2.5%		
37.15 871	715.00	Baby carriages and parts thereof. Trailers and semi-trailers; other vehicles, not	kg							ee	13.5%			20%	18%	10%		15%			2.5%		
37.16		Trailers and semi-trailers; other vehicles, not							F	ee	13.5%			20%	18%	10%		10%			2.5%		
													20.0%	20%	18%	10%	6%	10% Fre					
871	71.6.10																						
	716.10 -	Trailers and semi-trailers of the caravan type, for housing or camping:																					
	716.10.10	Troc more than five years ora	u										Free	Free	18%	Ex					2.5%		
	716.10.20	More than five years old	u	L										20%	18%	10%					2.5%		
871	716.20 -	Self-loading or self-unloading trailers and semi- trailers for agricultural purposes :																					
871	716.20.10	Not more than five years old	u											20%	18%	10%					2.5%		
871	716.20.20	More than five years old Other trailers and semi-trailers for the transport of	u	L										20%	18%	10%					2.5%		
07.	716.31	goods: Tanker trailers and tanker semi-trailers:			-																		-
	716.31.10	Not more than five years old	11						+ +					20%	18%	Ex					2.5%		
	716.31.20		u	1	1				+ +					20%	18%	10%					2.5%		
	716.39	Other:	<u>"</u>	-					+ +					2070	1070	10 / 0					2.5 /0		
	716.39.10	Not more than three years old	Ш						1 1					20%	18%	Ex		10%			2.5%		
	716.39.20	More than three years old	u u	L										20%	18%	10%		10%			2.5%	-	
	716.40 -	Other trailers and semi-trailers :																			2.5%		
	716.40.10	Not more than five years old	u											20%	18%	10%		5%			2.5%		
871	716.40.20	More than five years old	u	L										20%	18%	10%		5%			2.5%		
871	716.80 -	Other vehicles :																			2.5%		
871	716.80.20	Wheelbarrows	u											20%	18%	10%		10%			2.5%		
	716.80.30	Other not more than five years old	u											20%	18%	10%					2.5%		
	716.80.40	Other more than five years old	u	L										20%	18%	Ex					2.5%		
	716.90 - 716.90.10	Parts : For wheelbarrows	kg						Free F	ee	5%	5%		20%	18%	10%	6%	10% Fre			2.5%		
871	716.90.90	Others	kg						Free F	_	4%	1.5%	Free	Free	18%	10%	6%	е е			2.5%		
cm		- cubic centimeter of the engine																					
kW		- kilowatt of the motor power of the																					
	000 cm ³ < x<=	, , ,																					
	300 cm ³ < x<=	, , , ,																					
	000 cm ³ < x<=	, , , , , , , , , , , , , , , , , , , ,																					
	500 cm ³ < x<=	, , , , , , , , , , , , , , , , , , , ,																					
	750 cm ³ < x<=	, , , , , , , , , , , , , , , , , , , ,																					
	000 cm ³ < x <=	- of cylinder capacity exceeding 30 - of cylinder capacity exceeding 400		but r	ot ex	ceedi	ing 40)00 cc															

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