

## Chapter 87

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

#### Notes.

1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

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

3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.

4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

#### Subheading Note.

1.- Subheading 8708.22 covers :

(a) front windscreens (windshields), rear windows and other windows, framed; and

(b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices,

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

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty								Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG	Gen	SG				GEN	SG
87.01			Tractors (other than tractors of heading 87.09) (+).																					
	8701.10	-	Single axle tractors :																					
	8701.10.10	---	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%			

HS Hdq	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	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 :	u																						
	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 :																							
	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 :																							
	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%			
	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 :																							
	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%

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8702.10.13	----	Modified Vehicles of heading 87.03, more than two years old.	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.19	----	Other	u											20.0%	20%	18%	Ex	Ex			200%	50%		Rs 5.0 Mn	0%
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																							
	8702.10.21	----	Modified Vehicles of heading 87.03	u	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.29	----	Other	u	LS										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	LS										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	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.49	----	Other	u	LS										20.0%	20%	18%	Ex	6%			Rs.7,243,550/- per unit	50%		Rs 5.0 Mn	0%
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :																							
	8702.10.53	----	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%
	8702.10.54	----	Modified Vehicles of heading 87.03, more than two years old	u	LS										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	LS										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	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.69	----	Other	u	LS										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit			Rs 5.0 Mn	0%
		---	Other, not more than ten years old :																							
	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	LS										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty									Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	Gen	SG	GEN				SG	Free threshold Value
	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	LS									Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit		Rs 5.0 Mn	0%	
		---	Other, more than ten years old :																						
	8702.10.81	----	Modified Vehicles of heading 87.03	u	LS									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.0 Mn	120%
	8702.10.89	----	Other	u	LS									Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit		Rs 5.0 Mn	0%	
	8702.20	-	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :																						
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :																						
	8702.20.11	----	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	90%
	8702.20.12	----	Modified Vehicles of heading 87.03, more than two years old	u	LS									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.19	----	Other	u										10.0%	20%	18%	Ex	Ex			200%	50%		Rs 5.5 Mn	0%
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																						
	8702.20.21	----	Modified vehicles of heading 87.03	u	LS									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.29	----	Other	u	LS									10.0%	20%	18%	Ex	Ex			200%	50%		Rs 5.5 Mn	0%
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :																						
	8702.20.31	----	Modified vehicles of heading 87.03, not more than two years old	u										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.32	----	Modified vehicles of heading 87.03, more than two years old	u	LS									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.39	----	Other	u										10.0%	20%	18%	Ex	Ex			Rs.5,130,850/- per unit	50%		Rs 5.5 Mn	0%
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																						
	8702.20.41	----	Modified vehicles of heading 87.03	u	LS									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.49	----	Other	u	LS									10.0%	20%	18%	Ex	Ex			Rs.6,639,950/- per unit	50%		Rs 5.5 Mn	0%
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :																						
	8702.20.51	----	Modified vehicles of heading 87.03, not more than two years old	u										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.52	----	Modified vehicles of heading 87.03, more than two years old	u	LS									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%
	8702.20.53	----	Other, not more than five years old	u										Free	Free	18%	10%	6%						Rs 5.5 Mn	0%
	8702.20.59	----	Other	u	LS									Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.5 Mn	0%

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		---	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	LS									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%	
	8702.20.69	----	Other	u	LS									Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit			Rs 5.5 Mn	0%	
		---	Other, not more than ten years old :																							
	8702.20.71	----	Modified vehicles of heading 87.03, not more than two years old	u										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%	
	8702.20.72	----	Modified vehicles of heading 87.03, more than two years old	u	LS									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%	
	8702.20.73	----	Other, not more than five years old	u										Free	Free	18%	10.0%	6.0%						Rs 5.5 Mn	0%	
	8702.20.79	----	Other	u	LS									Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.5 Mn	0%	
		---	Other, more than ten years old :																							
	8702.20.81	----	Modified vehicles of heading 87.03	u	LS									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	90%	
	8702.20.89	----	Other	u	LS									Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit			Rs 5.5 Mn	0%	
	8702.30	-	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :																							
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :																							
	8702.30.11	----	Modified vehicles of heading 87.03, not more than two years old	u										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%	
	8702.30.12	----	Modified vehicles of heading 87.03, more than two years old	u	LS									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%	
	8702.30.19	----	Other	u										10.0%	20%	18%	Ex	Ex			200%	50%		Rs 5.5 Mn	0%	
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																							
	8702.30.21	----	Modified vehicles of heading 87.03	u	LS									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%	
	8702.30.29	----	Other	u	LS									10.0%	20%	18%	Ex	Ex			200%	50%		Rs 5.5 Mn	0%	
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :																							
	8702.30.31	----	Modified vehicles of heading 87.03, not more than two years old	u										20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%	
	8702.30.32	----	Modified vehicles of heading 87.03, more than two years old	u	LS									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	LS									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%	
	8702.30.49	----	Other	u	LS									10.0%	20%	18%	Ex	Ex			Rs.6,036,300/- per unit	50%		Rs 5.5 Mn	0%	

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty								Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG	Gen	SG				GEN	SG
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :																					
	8702.30.51	----	Modified vehicles of heading 87.03, not more than two years old	u									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.52	----	Modified vehicles of heading 87.03, more than two years old	u	LS								20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.53	----	Other, not more than five years old	u									Free	Free	18%	10%	6%				2.5%	Rs 5.5 Mn	0%	
	8702.30.59	----	Other	u	LS								Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.5 Mn	0%
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :																					
	8702.30.61	----	Modified vehicles of heading 87.03	u	LS								20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.69	----	Other	u	LS								Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit			Rs 5.5 Mn	0%
		---	Other, not more than ten years old :																					
	8702.30.71	----	Modified vehicles of heading 87.03, not more than two years old	u									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.72	----	Modified vehicles of heading 87.03, more than two years old	u	LS								20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.73	----	Other, not more than five years old	u									Free	Free	18%	10%	6%				2.5%	Rs 5.5 Mn	0%	
	8702.30.79	----	Other	u	LS								Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.5 Mn	0%
		---	Other, more than ten years old :																					
	8702.30.81	----	Modified vehicles of heading 87.03	u	LS								20.0%	20%	18%	Ex	Ex			300%	50%		Rs 5.5 Mn	80%
	8702.30.89	----	Other	u	LS								Free	Free	18%	Ex	Ex			Rs.3,018,150/- per unit			Rs 5.5 Mn	0%
	8702.40	-	With only electric motor for propulsion :																					
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:																					
	8702.40.11	----	Modified vehicles of heading 87.03, not more than two years old	u									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.12	----	Modified vehicles of heading 87.03, more than two years old	u	LS								20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.19	----	Other	u									10.0%	20%	18%	Ex	Ex			200%	50%		Rs 6.0 Mn	0%
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																					
	8702.40.21	----	Modified vehicles of heading 87.03	u	LS								20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.29	----	Other	u	LS								10.0%	20%	18%	Ex	Ex			200%	50%		Rs 6.0 Mn	0%
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :																					
	8702.40.31	----	Modified vehicles of heading 87.03, not more than two years old	u									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.32	----	Modified vehicles of heading 87.03, more than two years old	u	LS								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%

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty								Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG	Gen	SG				GEN	SG
		---	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	LS								20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.49	----	Other	u	LS								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	LS								20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.53	----	Other, not more than five years old	u									Free	Free	18%	10%	6%						Rs 6.0 Mn	0%
	8702.40.59	----	Other	u	LS								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	LS								20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.69	----	Other	u	LS								10.0%	20%	18%	Ex	Ex			Rs3,018,150/- per unit	50%		Rs 6.0 Mn	0%
		---	Other, not more than ten years old:																					
	8702.40.71	----	Modified vehicles of heading 87.03, not more than two years old	u									20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.72	----	Modified vehicles of heading 87.03, more than two years old	u	LS								20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.73	----	Other, not more than five years old	u									Free	Free	18%	10%	6%					2.5%	Rs 6.0 Mn	0%
	8702.40.79	----	Other	u	LS								Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 6.0 Mn	0%
		---	Other, more than ten years old:																					
	8702.40.81	----	Modified vehicles of heading 87.03	u	LS								20.0%	20%	18%	Ex	Ex			300%	50%		Rs 6.0 Mn	60%
	8702.40.89	----	Other	u	LS								10.0%	20%	18%	Ex	Ex			Rs.3,018,150/- per unit	50%		Rs 6.0 Mn	0%
	8702.90	-	Other :																					
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :																					
	8702.90.12	----	Modified Vehicles of heading 87.03, not more than two years old	u									20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.13	----	Modified Vehicles of heading 87.03, more than two years old	u	LS								20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.19	----	Other	u									20.0%	20%	18%	Ex	Ex			150%	50%		Rs 5.0 Mn	0%
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																					
	8702.90.21	----	Modified Vehicles of heading 87.03	u	LS								20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.29	----	Other	u	LS								20.0%	20%	18%	Ex	Ex			150%	50%		Rs 5.0 Mn	0%

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :																							
	8702.90.32	----	Modified Vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.33	----	Modified Vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.39	----	Other	u											20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	0%
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																							
	8702.90.41	----	Modified Vehicles of heading 87.03	u	LS										20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.49	----	Other	u	LS										20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	0%
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :																							
	8702.90.53	----	Modified Vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.54	----	Modified Vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.55	----	Other, not more than five years old	u											Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8702.90.59	----	Other	u	LS										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.0 Mn	0%
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :																							
	8702.90.61	----	Modified Vehicles of heading 87.03	u	LS										20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.69	----	Other	u	LS										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per per unit			Rs 5.0 Mn	0%
		---	Other, not more than ten years old :																							
	8702.90.73	----	Modified Vehicles of heading 87.03, not more than two years old	u											20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.74	----	Modified Vehicles of heading 87.03, more than two years old	u	LS										20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.75	----	Other, not more than five years old	u											Free	Free	18%	10%							Rs 5.0 Mn	0%
	8702.90.79	----	Other	u	LS										Free	Free	18%	Ex	Ex			Rs.1,810,900/- per unit			Rs 5.0 Mn	0%
		---	Other, more than ten years old :																							
	8702.90.81	----	Modified Vehicles of heading 87.03	u	LS										20.0%	20%	18%	Ex	Ex			240%	50%		Rs 5.0 Mn	100%
	8702.90.89	----	Other	u	LS										Free	Free	18%	Ex	Ex			Rs.3,018,150/- per per unit			Rs 5.0 Mn	0%
<b>87.03</b>			<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b>																							
	8703.10	-	Vehicles specially designed for travelling on snow; golf cars and similar vehicles :																							



HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		---	Not more than three years old :	u																						
	8703.10.11	----	Electric Golf cars										Free	Free	18%	Ex	Ex			Rs.9,050 per kW			Rs 6.0 Mn	0%		
	8703.10.19	----	Other										10.0%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.0 Mn	0%		
		---	More than three years old :	u																						
	8703.10.21	----	Electric Golf cars		LS								Free	Free	18%	Ex	Ex			Rs.9,050 per kW			Rs 6.0 Mn	0%		
	8703.10.29	----	Other		LS								10.0%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.0 Mn	0%		
		-	Other vehicles, with only spark-ignition internal combustion piston engine :																							
	8703.21	--	Of cylinder capacity not exceeding 1,000 cc :																							
	8703.21.10	---	Ambulances and prison vans not more than three years old	u									20%	20% or Rs.1,500,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%		
	8703.21.20	---	Ambulances and prison vans more than three years old	u	LS								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 cm³	50%					
	8703.21.40	---	Hearses more than three years old	u	LS								20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm³	50%					
		---	Auto-trishaws :																							
	8703.21.51	----	With two-stroke petrol engine	u	LS								10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm³	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 cm³	50%					
	8703.21.53	----	Other, driven by liquefied petroleum (LP) gas , more than two years old	u	LS								10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm³	50%					
	8703.21.54	----	Other, not more than two years old	u									10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm³	50%					
	8703.21.55	----	Other, more than two years old	u	LS								10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm³	50%					
		---	Motor cars including station wagons and racing cars, not more than three years old :																							
	8703.21.62	----	Go-Karts	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%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.0 Mn	0%		
	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%	20%	18%	Ex	Ex			Rs.1,992,000/- per unit or Rs.2,450/- per cm³	50%		Rs 5.0 Mn	100%		
		---	Motor cars including station wagons and racing cars, more than three years old :																							
	8703.21.72	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	u	LS			16%					20.0%	20%	18%	Ex	Ex			Rs.482,900/- per unit	50%		Rs 5.0 Mn	0%		

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty									Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	Gen	SG	GEN				SG	Free threshold Value
	8703.21.73	----	All - terrain vehicle (ATV)	u										Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%
	8703.21.79	----	Other	u	LS				16%					20.0%	20%	18%	Ex	Ex			Rs.1,992,000/- per unit or Rs.2,450/- per cm³	50%		Rs 5.0 Mn	100%
		---	Other :																						
	8703.21.92	----	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 cm³	50%		Rs 5.0 Mn	100%
	8703.21.93	----	More than three years old	u	LS				16%					20.0%	20%	18%	Ex	Ex			Rs.1,992,000/- per unit or Rs.2,450/- per cm³	50%		Rs 5.0 Mn	100%
	8703.22	--	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :																						
	8703.22.10	----	Ambulances and prison vans, not more than three years old	u										20.0%	20% or Rs.1,500,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.22.20	----	Ambulances and prison vans, more than three years old	u	LS									20.0%	20% or Rs.1,500,000 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 cm³	50%			
	8703.22.40	----	Hearses more than three years old	u	LS									20.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm³	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≤1300cm³ =Rs.3,850/- per cm³	50%		Rs 5.0 Mn	100%
																					1300 cm³<x≤1500cm³ =Rs.4,450/- per cm³	50%		Rs 5.0 Mn	100%
	8703.22.60	---	Motor cars including station wagons and racing cars, more than three years old	u	LS									20.0%	20%	18%	Ex	Ex			1000 cm³<x≤1300cm³ =Rs.3,850/- per cm³	50%		Rs 5.0 Mn	100%
																					1300 cm³<x≤1500cm³ =Rs.4,450/- per cm³	50%		Rs 5.0 Mn	100%
	8703.22.70	---	Other, not more than three years old											20.0%	20%	18%	Ex	Ex			1000 cm³<x≤1300cm³ =Rs.3,850/- per cm³	50%		Rs 5.0 Mn	100%

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty								Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax				
						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG	Gen	SG				GEN	SG	Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold	
				u										20.0%	20%	18%	Ex	Ex									
				u										20.0%	20%	18%	Ex	Ex				1300 cm³<x≤1500cm³ =Rs.4,450/- per cm³	50%		Rs 5.0 Mn	100%	
	8703.22.80	---	Other, more than three years old	u	LS									20.0%	20%	18%	Ex	Ex				1000 cm³<x≤1300cm³ =Rs.3,850/- per cm³	50%		Rs 5.0 Mn	100%	
				u																		1300 cm³<x≤1500cm³ =Rs.4,450/- per cm³	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	LS									20%	20% or Rs.1,500,000 per unit	18%	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 cm³	50%				
	8703.23.40	---	Hearses more than three years old	u	LS									20.0%	20%	18%	Ex	Ex				Rs.4,250/- per cm³	50%				
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :																								
	8703.23.52	----	Of a cylinder capacity not exceeding 1,600 cc	u					13.5%					20.0%	20%	18%	Ex	Ex				Rs.5,150/- per cm³	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 cm³	50%		Rs 5.0 Mn	100%	
	8703.23.59	----	Other	u					13.5%					20.0%	20%	18%	Ex					Rs.7,700/- per cm³	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	----	Of a cylinder capacity not exceeding 1,600 cc	u	LS				13.5%					20.0%	20%	18%	Ex	Ex				Rs.5,150/- per	50%		Rs 5.0 Mn	100%	
	8703.23.65	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u	LS				13.5%					20.0%	20%	18%	Ex					Rs.6,400/- per cm³	50%		Rs 5.0 Mn	100%	
	8703.23.69	----	Other	u	LS				13.5%					20.0%	20%	18%	Ex					Rs.7,700/- per cm³	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≤2500cm³ =Rs.8,450/- per cm³	50%		Rs 5.0 Mn	100%	

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty								Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG	Gen	SG				GEN	SG
				u				18.0%						20.0%	20%	18%	Ex	Ex		2500 cm³<x≤2750cm³ =Rs.9,650/- per cm³	50%		Rs 5.0 Mn	100%
																			2750 cm³<x≤3000cm³ =Rs.10,850/- per cm³	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≤2500cm³ =Rs.8,450/- per cm³	50%		Rs 5.0 Mn	100%	
				u	LS			18.0%						20.0%	20%	18%	Ex	Ex		2500 cm³<x≤2750cm³ =Rs.9,650/- per cm³	50%		Rs 5.0 Mn	100%
																			2750 cm³<x≤3000cm³ =Rs.10,850/- per cm³	50%		Rs 5.0 Mn	100%	
		---	Other :																					
	8703.23.92	----	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.7,700/- per cm³	50%		Rs 5.0 Mn	100%
	8703.23.94	----	Of a cylinder capacity not exceeding 2,000 cc, more than three years old	u	LS			18.0%						20.0%	20%	18%	Ex	Ex		Rs.7,700/- per cm³	50%		Rs 5.0 Mn	100%
	8703.23.96	----	Of a cylinder capacity exceeding 2,000 cc, not more than three years old																2000 cm³<x≤2500cm³ =Rs.8,450/- per cm³	50%		Rs 5.0 Mn	100%	
				u				18.0%						20.0%	20%	18%	Ex	Ex		2500 cm³<x≤2750cm³ =Rs.9,650/- per cm³	50%		Rs 5.0 Mn	100%
																			2750 cm³<x≤3000cm³ =Rs.10,850/- per cm³	50%		Rs 5.0 Mn	100%	
	8703.23.98	----	Of a cylinder capacity exceeding 2000cc., more than three years old																2000 cm³<x≤2500cm³ =Rs.8,450/- per cm³	50%		Rs 5.0 Mn	100%	
				u	LS			18.0%						20.0%	20%	18%	Ex	Ex		2500 cm³<x≤2750cm³ =Rs.9,650/- per cm³	50%		Rs 5.0 Mn	100%
																			2750 cm³<x≤3000cm³ =Rs.10,850/- per cm³	50%		Rs 5.0 Mn	100%	
	8703.24	--	Of a cylinder capacity exceeding 3,000 cc :																					

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.24.10	---	Ambulances and prison vans not more than three years old	u											20%	20% or Rs.1,500,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.24.20	---	Ambulances and prison vans more than three years old	u	LS										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 <sup>3</sup>	50%			
	8703.24.40	---	Hearses more than three years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	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 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	100%
																						4000cm <sup>3</sup> <=Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	100%
	8703.24.60	---	Motor cars including station wagons and racing cars, more than three years old	u	LS				18.0%						20.0%	20%	18%	Ex				3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	100%
																						4000cm <sup>3</sup> <=Rs.13,300/- per cm <sup>3</sup>	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 <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	100%
																						4000cm <sup>3</sup> <=Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	100%
	8703.24.80	---	Other, more than three years old	u	LS				18.0%						20.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	100%
																						4000cm <sup>3</sup> <=Rs.13,300/- per cm <sup>3</sup>	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%

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty								Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.31.20	---	Ambulances and prison vans more than three years old	u	LS										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%	20%	18%	Ex	Ex		Rs.3,600/- per cm <sup>3</sup>	50%		
	8703.31.40	---	Hearses more than three years old	u	LS										20.0%	20%	18%	Ex	Ex		Rs.3,600/- per cm <sup>3</sup>	50%		
	8703.31.50	---	Auto-trishaws not more than two years old	u											10.0%	20%	18%	Ex	Ex		Rs.1,750/- per cm <sup>3</sup>	50%		
	8703.31.60	---	Auto-trishaws more than two years old	u	LS										10.0%	20%	18%	Ex	Ex		Rs.1,750/- per cm <sup>3</sup>	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 <sup>3</sup>	50%	Rs 5.0 Mn	120%
	8703.31.80	---	Motor cars including station wagons and racing cars, more than three years old	u	LS				16%						20.0%	20%	18%	Ex	Ex		Rs.5,550/- per cm <sup>3</sup>	50%	Rs 5.0 Mn	120%
		---	Other :																					
	8703.31.92	----	Not more than three years old	u					16%						20.0%	20%	18%	Ex	Ex		Rs.5,550/- per cm <sup>3</sup>	50%	Rs 5.0 Mn	120%
	8703.31.94	----	More than three years old	u	LS				16%						20.0%	20%	18%	Ex	Ex		Rs.5,550/- per cm <sup>3</sup>	50%	Rs 5.0 Mn	120%
	8703.32	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :																					
	8703.32.10	---	Ambulances and prison vans not more than three years old	u											20%	20% or Rs.2,000,000 per unit	18%	10%	6%		50%	2.5%	Rs 5.0 Mn	0%
	8703.32.20	---	Ambulances and prison vans more than three years old	u	LS										20%	20% or Rs.2,000,000 per unit	18%	10%	6%		50%	2.5%	Rs 5.0 Mn	0%
	8703.32.30	---	Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex		Rs.4,800/- per cm <sup>3</sup>	50%		
	8703.32.40	---	Hearses more than three years old	u	LS										20.0%	20%	18%	Ex	Ex		Rs.4,800/- per cm <sup>3</sup>	50%		
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :																					
	8703.32.52	----	Of a cylinder capacity not exceeding 1,600 cc	u					13.5%						20.0%	20%	18%	Ex	Ex		Rs.6,950/- per cm <sup>3</sup>	50%	Rs 5.0 Mn	120%
	8703.32.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u					13.5%						20.0%	20%	18%	Ex	Ex		Rs.8,300/- per cm <sup>3</sup>	50%	Rs 5.0 Mn	120%
	8703.32.59	----	Other	u					13.5%						20.0%	20%	18%	Ex			Rs.9,650/- per cm <sup>3</sup>	50%	Rs 5.0 Mn	120%
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :																					

HS Hdq	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.32.63	----	Of a cylinder capacity not exceeding 1,600 cc	u	LS				13.5%						20.0%	20%	18%	Ex	Ex			Rs.6,950/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
	8703.32.65	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u	LS				13.5%						20.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
	8703.32.69	----	Other	u	LS				13.5%						20.0%	20%	18%	Ex				Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old :																							
	8703.32.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	u					18.0%						20.0%	20%	18%	Ex	6%			Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
	8703.32.79	----	Other	u					18.0%						20.0%	20%	18%	Ex	Ex			Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
	8703.32.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	u	LS				18.0%						20.0%	20%	18%	Ex				Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
		---	Other :																							
	8703.32.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	u					13.5%						20.0%	20%	18%	Ex	Ex			Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
	8703.32.93	----	Motor - homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc) of a cylinder capacity exceeding 2000cc, not more than three years old	u					18.0%						10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.32.95	----	Other, of a cylinder capacity exceeding 2000 cc, not more than three years old	u					13.5%						20.0%	20%	18%	Ex				Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
	8703.32.97	----	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	u	LS				18.0%						20.0%	20%	18%	Ex	Ex			Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
	8703.32.99	----	Other, of a cylinder capacity exceeding 2,000 cc., more than three years old	u	LS				18.0%						20.0%	20%	18%	Ex	Ex			Rs.9,650/- per cm <sup>3</sup>	50%		Rs 5.0 Mn	120%
	8703.33	--	Of a cylinder capacity exceeding 2,500 cc :																							
	8703.33.10	---	Ambulances and prison vans not more than three years old	u											20%	20% or Rs.2,000,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.33.20	---	Ambulances and prison vans more than three years old	u	LS										20%	20% or Rs.2,000,000 per unit	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.33.30	---	Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.5,400/- per cm <sup>3</sup>	50%			
	8703.33.40	---	Hearses more than three years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.5,400/- per cm <sup>3</sup>	50%			

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.33.50	---	Motor cars including station wagons and racing cars, not more than three years old	u					18.0%						20.0%	20%	18%	Ex	Ex							
																						2500 cm³< x ≤ 2750 cm³ =Rs.10,850/- per cm³	50%		Rs 5.0 Mn	120%
																						2750 cm³< x ≤ 3000 cm³ =Rs.12,050/- per cm³	50%		Rs 5.0 Mn	120%
																						3000 cm³< x ≤ 4000 cm³ =Rs.13,300/- per cm³	50%		Rs 5.0 Mn	120%
																						4000 cm³< =Rs.14,500/- per cm³	50%		Rs 5.0 Mn	120%
	8703.33.60	---	Motor cars including station wagons and racing cars, more than three years old	u	LS				18.00%						20.0%	20%	18%	Ex	Ex							
																						2500 cm³< x ≤ 2750 cm³ =Rs.10,850/- per cm³	50%		Rs 5.0 Mn	120%
																						2750 cm³< x ≤ 3000 cm³ =Rs.12,050/- per cm³	50%		Rs 5.0 Mn	120%
																						3000 cm³< x ≤ 4000 cm³ =Rs.13,300/- per cm³	50%		Rs 5.0 Mn	120%
																						4000 cm³< =Rs.14,500/- per cm³	50%		Rs 5.0 Mn	120%
		---	Other, not more than three years old :																							
	8703.33.71	----	Motor-homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc)	u					18.0%						10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.0 Mn	0%
	8703.33.79	----	Other	u					18.0%						20.0%	20%	18%	Ex	Ex							
																						2500 cm³< x ≤ 2750 cm³ =Rs.10,850/- per cm³	50%		Rs 5.0 Mn	120%
																						2750 cm³< x ≤ 3000 cm³ =Rs.12,050/- per cm³	50%		Rs 5.0 Mn	120%
																						3000 cm³< x ≤ 4000 cm³ =Rs.13,300/- per cm³	50%		Rs 5.0 Mn	120%
																						4000 cm³< =Rs.14,500/- per cm³	50%		Rs 5.0 Mn	120%





HS Hdq	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.40.25	----	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	LS									Free	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%	
	8703.40.28	----	Other, not more than three years old	u				16%						10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%	
	8703.40.29	----	Other, more than three years old	u	LS			16%						10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%	
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :																							
	8703.40.31	----	Ambulances and prison vans, not more than three years old	u										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%	
	8703.40.32	----	Ambulances and prison vans, more than three years old	u	LS									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 cm³	50%				
	8703.40.34	----	Hearses more than three years old	u	LS									10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm³	50%				
	8703.40.35	----	Motor cars including station wagons and racing cars, not more than three years old	u										10.0%	20%	18%	Ex	Ex			1000 cm³<x≤1300cm³ =Rs.2,750/- per cm³	50%		Rs 5.5 Mn	80%	
																					1300 cm³<x≤1500cm³ =Rs.3,450/- per cm³	50%		Rs 5.5 Mn	80%	
	8703.40.36	----	Motor cars including station wagons and racing cars, more than three years old	u	LS									10.0%	20%	18%	Ex	Ex			1000 cm³<x≤1300cm³ =Rs.2,750/- per cm³	50%		Rs 5.5 Mn	80%	
																					1300 cm³<x≤1500cm³ =Rs.3,450/- per cm³	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≤1300cm³ =Rs.2,750/- per cm³	50%		Rs 5.5 Mn	80%	
																					1300 cm³<x≤1500cm³ =Rs.3,450/- per cm³	50%		Rs 5.5 Mn	80%	
	8703.40.39	----	Other, more than three years old	u	LS									10.0%	20%	18%	Ex	Ex			1000 cm³<x≤1300cm³ =Rs.2,750/- per cm³	50%		Rs 5.5 Mn	80%	
																					1300 cm³<x≤1500cm³ =Rs.3,450/- per cm³	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 :																							

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.40.41	----	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	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.43	----	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm <sup>3</sup>	50%			
	8703.40.44	----	Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm <sup>3</sup>	50%			
	8703.40.48	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
	8703.40.49	----	Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																							
	8703.40.51	----	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u					13.2%						10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
	8703.40.52	----	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	LS				13.2%						10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
	8703.40.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	u					13.2%						10.0%	20%	18%	Ex	Ex			Rs.6,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
	8703.40.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	u	LS				13.2%						10.0%	20%	18%	Ex	Ex			Rs.6,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
	8703.40.58	----	Other, not more than three years old	u					13.2%						10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
	8703.40.59	----	Other, more than three years old	u	LS				13.2%						10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :	u																				2.5%		
	8703.40.61	----	Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.62	----	Ambulances and prison vans more than three years old	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.63	----	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm <sup>3</sup>	50%			
	8703.40.64	----	Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm <sup>3</sup>	50%			
	8703.40.68	----	Other, not more than three years old																			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs.7,250/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
				u											10.0%	20%	18%	Ex	Ex			2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs.8,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%



HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.40.82	----	Ambulances and prison vans more than three years old	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.40.83	----	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,250/- per cm <sup>3</sup>	50%			
	8703.40.84	----	Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,250/- per cm <sup>3</sup>	50%			
	8703.40.88	----	Other, not more than three years old	u					18.0%						10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.10,850/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
																						4000cm <sup>3</sup> <=Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
	8703.40.89	----	Other, more than three years old	u	LS				18.0%						10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.10,850/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
																						4000cm <sup>3</sup> <=Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																							
	8703.40.91	----	Not more than three years old	u					18.0%						10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.10,850/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
																						4000cm <sup>3</sup> <=Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
	8703.40.92	----	More than three years old	u	LS				18.0%						10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.10,850/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
																						4000cm <sup>3</sup> <=Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
	8703.50	-	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :																							
		---	Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :																							
	8703.50.11	----	Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.12	----	Ambulances and prison vans more than three years	u	LS										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 <sup>3</sup>	50%			
	8703.50.14	----	Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm <sup>3</sup>	50%			
	8703.50.15	----	Auto-trishaws, not more than two years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,750/- per cm <sup>3</sup>	50%			

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.50.16	----	Auto-trishaws, more than two years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,750/- per cm <sup>3</sup>	50%			
	8703.50.18	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.50.19	----	Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	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	----	Go-Karts, not more than three years old	u											10%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8703.50.22	----	Go-Karts, more than three years old	u	LS										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	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	u	LS										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	LS										10%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.28	----	Other, not more than three years old	u											10%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.50.29	----	Other, more than three years old	u	LS										10%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	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	LS										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 <sup>3</sup>	50%			
	8703.50.34	----	Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm <sup>3</sup>	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 <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.50.36	----	Motor cars including station wagons and racing cars, more than three years old	u	LS				16%						10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	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 <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.50.39	----	Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																							
	8703.50.41	----	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	LS										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 <sup>3</sup>	50%			
	8703.50.44	----	Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.3,600/- per cm <sup>3</sup>	50%			
	8703.50.48	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.50.49	----	Other, more than three years old	u	LS									10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm³	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 cm³	50%		Rs 5.5 Mn	90%	
	8703.50.52	----	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	LS			13.30%						10.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm³	50%		Rs 5.5 Mn	90%	
	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 cm³	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	LS			13.30%						10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm³	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 cm³	50%		Rs 5.5 Mn	90%	
	8703.50.59	----	Other, more than three years old	u	LS			13.30%						10.0%	20%	18%	Ex	Ex			Rs.8,350/- per cm³	50%		Rs 5.5 Mn	90%	
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																							
	8703.50.61	----	Ambulances and prison vans not more than three years old	u										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%	
	8703.50.62	----	Ambulances and prison vans more than three years old	u	LS									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 cm³	50%				
	8703.50.64	----	Hearses more than three years old	u	LS									10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm³	50%				
	8703.50.68	----	Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex			2000 cm³<x≤2500cm³ =Rs.8,450/- per cm³	50%		Rs 5.5 Mn	90%	
			2500 cm³<x≤2750cm³ =Rs.9,650/- per cm³																		50%	Rs 5.5 Mn		90%		
			2750 cm³<x≤3000cm³ =Rs.10,850/- per cm³																		50%	Rs 5.5 Mn		90%		
	8703.50.69	----	Other, more than three years old	u	LS									10.0%	20%	18%	Ex	Ex			2000 cm³<x≤2500cm³ =Rs.8,450/- per cm³	50%		Rs 5.5 Mn	90%	
			2500 cm³<x≤2750cm³ =Rs.9,650/- per cm³																		50%	Rs 5.5 Mn		90%		
			2750 cm³<x≤3000cm³ =Rs.10,850/- per cm³																		50%	Rs 5.5 Mn		90%		

HS Hdq	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																							
	8703.50.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg, not more than three years old	u					18.0%						10.0%	20%	18%	Ex	Ex			2000 cm³< x ≤ 2500cm³ =Rs.8,450/- per cm³	50%		Rs 5.5 Mn	90%
																						2500 cm³< x ≤ 2750cm³ =Rs.9,650/- per cm³	50%		Rs 5.5 Mn	90%
																						2750 cm³< x ≤ 3000cm³ =Rs.10,850/- per cm³	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	u					18.0%						10.0%	20%	18%	Ex	Ex			2000 cm³< x ≤ 2500cm³ =Rs.8,450/- per cm³	50%		Rs 5.5 Mn	90%
																						2500 cm³< x ≤ 2750cm³ =Rs.9,650/- per cm³	50%		Rs 5.5 Mn	90%
																						2750 cm³< x ≤ 3000cm³ =Rs.10,850/- per cm³	50%		Rs 5.5 Mn	90%
	8703.50.79	----	Other, more than three years old	u	LS				18.0%						10.0%	20%	18%	Ex	Ex			2000 cm³< x ≤ 2500cm³ =Rs.8,450/- per cm³	50%		Rs 5.5 Mn	90%
																						2500 cm³< x ≤ 2750cm³ =Rs.9,650/- per cm³	50%		Rs 5.5 Mn	90%
																						2750 cm³< x ≤ 3000cm³ =Rs.10,850/- per cm³	50%		Rs 5.5 Mn	90%
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																							
	8703.50.81	----	Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.82	----	Ambulances and prison vans more than three years old	u	LS										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 cm³	50%			



HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.50.84	----	Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%			
	8703.50.88	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
																						4000 cm <sup>3</sup> ≤Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.50.89	----	Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
																						4000 cm <sup>3</sup> ≤Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																							
	8703.50.91	----	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	u					18.0%						10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.50.98	----	Other, not more than three years old	u					18.0%						10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
																						4000 cm <sup>3</sup> ≤Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.50.99	----	Other, more than three years old	u	LS				18.0%						10.0%	20%	18%	Ex	Ex			3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs.12,050/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
																						4000 cm <sup>3</sup> ≤Rs.13,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.60	-	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :																							
		---	Vehicles other than motor cars including station wagons and racing cars, Of cylinder capacity not exceeding 1,000 cc :																							

HS Hdq	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.60.11	----	Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.12	----	Ambulances and prison vans more than three years	u	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.13	----	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,550/- per cm <sup>3</sup>	50%			
	8703.60.14	----	Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,550/- per cm <sup>3</sup>	50%			
	8703.60.15	----	Auto-trishaws, not more than two years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>	50%			
	8703.60.16	----	Auto-trishaws, more than two years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>	50%			
	8703.60.18	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%
	8703.60.19	----	Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.1,810,900/- per unit	50%		Rs 5.5 Mn	80%
		---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :																							
	8703.60.21	----	Go-Karts , not more than three years old	u											10%	Free	18%	10%	6%					2.5%	Rs 5.5 Mn	0%
	8703.60.22	----	Go-Karts , more than three years old	u	LS										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	LS										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	LS										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	LS										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	LS										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.33	----	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm <sup>3</sup>	50%			
	8703.60.34	----	Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm <sup>3</sup>	50%			
	8703.60.35	----	Motor cars including station wagons and racing cars, not more than three years old	u											10.0%	20%	18%	Ex	Ex			1000 cm <sup>3</sup> <x≤1300cm <sup>3</sup> =Rs.2,750/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%
																						1300 cm <sup>3</sup> <x≤1500cm <sup>3</sup> =Rs.3,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	80%



HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty								Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax		
						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG	Gen	SG				GEN	SG	Free threshold Value
	8703.60.59	----	Other, more than three years old	u	LS									10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm³	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	LS									10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.60.63	----	Hearses not more than three years old	u										10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm³	50%			
	8703.60.64	----	Hearses more than three years old	u	LS									10.0%	20%	18%	Ex	Ex			Rs.3,000/- per cm³	50%			
	8703.60.68	----	Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex			2000 cm³<x≤2500cm³ =Rs.7,250/- per cm³	50%		Rs 5.5 Mn	80%
			2500 cm³<x≤2750cm³ =Rs.8,450/- per cm³																		50%	Rs 5.5 Mn		80%	
			2750 cm³<x≤3000cm³ =Rs.9,650/- per cm³																		50%	Rs 5.5 Mn		80%	
	8703.60.69	----	Other, more than three years old	u	LS									10.0%	20%	18%	Ex	Ex			2000 cm³<x≤2500cm³ =Rs.7,250/- per cm³	50%		Rs 5.5 Mn	80%
			2500 cm³<x≤2750cm³ =Rs.8,450/- per cm³																		50%	Rs 5.5 Mn		80%	
			2750 cm³<x≤3000cm³ =Rs.9,650/- per cm³																		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	----	Not more than three years old	u										10.0%	20%	18%	Ex	Ex			2000 cm³<x≤2500cm³ =Rs.7,250/- per cm³	50%		Rs 5.5 Mn	80%
			2500 cm³<x≤2750cm³ =Rs.8,450/- per cm³																		50%	Rs 5.5 Mn		80%	
			2750 cm³<x≤3000cm³ =Rs.9,650/- per cm³																		50%	Rs 5.5 Mn		80%	

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty								Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax		
						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG	Gen	SG				GEN	SG	Free threshold Value
	8703.60.72	----	More than three years old	u	LS									10.0%	20%	18%	Ex	Ex		2000 cm³<x≤2500cm³ =Rs.7,250/- per cm³	50%		Rs 5.5 Mn	80%	
																				2500 cm³<x≤2750cm³ =Rs.8,450/- per cm³	50%		Rs 5.5 Mn	80%	
																				2750 cm³<x≤3000cm³ =Rs.9,650/- per cm³	50%		Rs 5.5 Mn	80%	
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																						
	8703.60.81	----	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	LS								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 cm³	50%				
	8703.60.84	----	Hearses more than three years old	u	LS								10.0%	20%	18%	Ex	Ex			Rs.4,250/- per cm³	50%				
	8703.60.88	----	Other, not more than three years old	u									10.0%	20%	18%	Ex	Ex			3000 cm³<x≤4000cm³ =Rs.10,850/- per cm³	50%		Rs 5.5 Mn	80%	
																				4000 cm³<=Rs.12,050/- per cm³	50%		Rs 5.5 Mn	80%	
	8703.60.89	----	Other, more than three years old	u	LS								10.0%	20%	18%	Ex	Ex			3000 cm³<x≤4000cm³ =Rs.10,850/- per cm³	50%		Rs 5.5 Mn	80%	
																				4000 cm³<=Rs.12,050/- per cm³	50%		Rs 5.5 Mn	80%	
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																						
	8703.60.91	----	Not more than three years old	u									10.0%	20%	18%	Ex	Ex			3000 cm³<x≤4000cm³ =Rs.10,850/- per cm³	50%		Rs 5.5 Mn	80%	
																				4000 cm³<=Rs.12,050/- per cm³	50%		Rs 5.5 Mn	80%	

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.60.92	----	More than three years old	u	LS										10.0%	20%	18%	Ex	Ex			3000 cm³<x≤4000cm³ =Rs.10,850/- per cm³	50%		Rs 5.5 Mn	80%
																						4000 cm³<=Rs.12,050/- per cm³	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	LS									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 cm³	50%			
	8703.70.14	----	Hearses more than three years old	u	LS									10.0%	20%	18%	Ex	Ex				Rs.2,450/- per cm³	50%			
	8703.70.15	----	Auto-trishaws, not more than two years old	u										10.0%	20%	18%	Ex	Ex				Rs.1,750/- per cm³	50%			
	8703.70.16	----	Auto-trishaws, more than two years old	u	LS									10.0%	20%	18%	Ex	Ex				Rs.1,750/- per cm³	50%			
	8703.70.18	----	Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex				Rs.4,150/- per cm³	50%		Rs 5.5 Mn	90%
	8703.70.19	----	Other, more than three years old	u	LS									10.0%	20%	18%	Ex	Ex				Rs.4,150/- per cm³	50%		Rs 5.5 Mn	90%
		---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :																							
	8703.70.21	----	Go-Karts, not more than three years old	u										10.0%	Free	18%	10%	6%						2.5%	Rs 5.5 Mn	0%
	8703.70.22	----	Go-Karts, more than three years old	u	LS									10.0%	Free	18%	10%	6%						2.5%	Rs 5.5 Mn	0%
	8703.70.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u										10.0%	20%	18%	Ex	Ex				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	LS									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	LS									10.0%	20%	18%	10%	6%					50%	2.5%	Rs 5.5 Mn	0%
	8703.70.28	----	Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex				Rs.4,150/- per cm³	50%		Rs 5.5 Mn	90%
	8703.70.29	----	Other, more than three years old	u	LS									10.0%	20%	18%	Ex	Ex				Rs.4,150/- per cm³	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	LS									10.0%	20%	18%	10%	6%					50%	2.5%	Rs 5.5 Mn	0%

HS Hdq	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.70.33	----	Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm <sup>3</sup>	50%			
	8703.70.34	----	Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.2,450/- per cm <sup>3</sup>	50%			
	8703.70.35	----	Motor cars including station wagons and racing cars, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.70.36	----	Motor cars including station wagons and racing cars, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.70.38	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.70.39	----	Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.4,150/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																							
	8703.70.41	----	Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.42	----	Ambulances and prison vans more than three years old	u	LS										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 <sup>3</sup>	50%			
	8703.70.44	----	Hearses more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.3,600/- per cm <sup>3</sup>	50%			
	8703.70.48	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.70.49	----	Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																							
	8703.70.51	----	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.70.52	----	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.5,550/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.70.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.70.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.6,900/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.70.58	----	Other, not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
	8703.70.59	----	Other, more than three years old	u	LS										10.0%	20%	18%	Ex	Ex			Rs.8,300/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																							
	8703.70.61	----	Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.62	----	Ambulances and prison vans more than three years old	u	LS										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 <sup>3</sup>	50%			

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						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG	Gen	SG				GEN	SG	Free threshold Value
	8703.70.64	----	Hearses more than three years old	u	LS									10.0%	20%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>	50%			
	8703.70.68	----	Other, not more than three years old	u									10.0%	20%	18%	Ex	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs.8,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
			2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs.9,650/- per cm <sup>3</sup>																	50%	Rs 5.5 Mn		90%		
			2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs10,850/- per cm <sup>3</sup>																	50%	Rs 5.5 Mn		90%		
	8703.70.69	----	Other, more than three years old	u	LS								10.0%	20%	18%	Ex	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs.8,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
			2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs.9,650/- per cm <sup>3</sup>																	50%	Rs 5.5 Mn		90%		
			2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs10,850/- per cm <sup>3</sup>																	50%	Rs 5.5 Mn		90%		
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																						
	8703.70.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg, not more than three years old	u									10.0%	20%	18%	Ex	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs.8,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	
			2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs.9,650/- per cm <sup>3</sup>																	50%	Rs 5.5 Mn		90%		
			2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs10,850/- per cm <sup>3</sup>																	50%	Rs 5.5 Mn		90%		
	8703.70.72	----	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	u									10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%	
	8703.70.78	----	Other, not more than three years old	u									10.0%	20%	18%	Ex	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs.8,450/- per cm <sup>3</sup>	50%		Rs 5.5 Mn	90%	



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						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG	Gen	SG				GEN	SG	Free threshold Value
															10.0%										
																			2750 cm³<x≤3000cm³ =Rs10,850/- per cm³	50%		Rs 5.5 Mn	90%		
	8703.70.79	----	Other, more than three years old	u	LS									10.0%	20%	18%	Ex	Ex		2000 cm³<x≤2500cm³ =Rs.8,450/- per cm³	50%		Rs 5.5 Mn	90%	
																			2500 cm³<x≤2750cm³ =Rs.9,650/- per cm³	50%		Rs 5.5 Mn	90%		
																			2750 cm³<x≤3000cm³ =Rs10,850/- per cm³	50%		Rs 5.5 Mn	90%		
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																						
	8703.70.81	----	Ambulances and prison vans not more than three years old	u										10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.82	----	Ambulances and prison vans more than three years old	u	LS									10.0%	20%	18%	10%	6%				50%	2.5%	Rs 5.5 Mn	0%
	8703.70.83	----	Hearses not more than three years old	u										10.0%	20%	18%	Ex	Ex		Rs.4,800/- per cm³	50%				
	8703.70.84	----	Hearses more than three years old	u	LS									10.0%	20%	18%	Ex	Ex		Rs.4,800/- per cm³	50%				
	8703.70.88	----	Other, not more than three years old	u										10.0%	20%	18%	Ex	Ex		3000 cm³<x≤4000cm³ =Rs.12,050/- per cm³	50%		Rs 5.5 Mn	90%	
																			4000 cm³<=Rs.13,300/- per cm³	50%		Rs 5.5 Mn	90%		
	8703.70.89	----	Other, more than three years old	u	LS									10.0%	20%	18%	Ex	Ex		3000 cm³<x≤4000cm³ =Rs.12,050/- per cm³	50%		Rs 5.5 Mn	90%	
																			4000 cm³<=Rs.13,300/- per cm³	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 cm³<x≤4000cm³ =Rs.12,050/- per cm³	50%		Rs 5.5 Mn	90%	

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
																				4000 cm³<=Rs.13,300/- per cm³	50%		Rs 5.5 Mn	90%		
	8703.70.99	----	Other, more than three years old	u	LS									10.0%	20%	18%	Ex	Ex		3000 cm³<x≤4000cm³ =Rs.12,050/- per cm³	50%		Rs 5.5 Mn	90%		
																			4000 cm³<=Rs.13,300/- per cm³	50%			Rs 5.5 Mn	90%		
	8703.80	-	Other vehicles, with only electric motor for propulsion :																							
		---	Electric auto-trishaws :																							
	8703.80.11	----	Not more than two years old	u										10.0%	20%	18%	Ex	Ex		Rs.18100/- per kW for not more than one year old	50%					
																			Rs.24100/- per kW for other	50%						
	8703.80.12	----	More than two years old	u	LS									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 year 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	LS									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 :																							
	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 year 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%		

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.80.33	----	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 year old	50%		Rs 6.0 Mn	60%	
																					Rs.64,400/- per kW for other	50%		Rs 6.0 Mn	60%	
	8703.80.34	----	Capacity of motors exceeding 200kW	u										10.0%	20%	18%	Ex	Ex			Rs.96,600/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%	
																					Rs.132,800/- per kW for other	50%		Rs 6.0 Mn	60%	
		---	Other , 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	LS									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	LS									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	LS									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	LS									10.0%	20%	18%	Ex	Ex			Rs.144,900/- per kW	50%		Rs 6.0 Mn	60%	
		---	Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board, not more than 3 years old :																							
	8703.80.51	----	Capacity of motors not exceeding 50kW	u										10.0%	20%	18%	Ex	Ex			Rs.18,100/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%	
																					Rs.36,200/- per kW for other	50%		Rs 6.0 Mn	60%	
	8703.80.52	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	u										10.0%	20%	18%	Ex	Ex			Rs.24,100/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%	
																					Rs.36,200 per kW for other	50%		Rs 6.0 Mn	60%	
	8703.80.53	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	u										10.0%	20%	18%	Ex	Ex			Rs.36,200/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%	
																					Rs.60,400/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%	

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.80.54	----	Capacity of motors exceeding 200kW	u										10.0%	20%	18%	Ex	Ex			Rs.96,600 per kW for not more than one year old	50%		Rs 6.0 Mn	60%	
																					Rs.132,800/- per kW for other	50%		Rs 6.0 Mn	60%	
		---	Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board, more than 3 years old :																							
	8703.80.61	----	Capacity of motors not exceeding 50kW	u	LS									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	LS									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	LS									10.0%	20%	18%	Ex	Ex			Rs.108,700/- per kW	50%		Rs 6.0 Mn	60%	
	8703.80.64	----	Capacity of motors exceeding 200kW	u	LS									10.0%	20%	18%	Ex	Ex			Rs.144,900/- per kW	50%		Rs 6.0 Mn	60%	
		---	other, with spark - ignition internal combustion piston engine only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power:																							
	8703.80.71	----	Capacity of motors not exceeding 50kW, not more than three years old	u										10.0%	20%	18%					Rs. 30,770/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%	
																					Rs. 43,440/- per kW for Other					
	8703.80.72	----	Capacity of motors not exceeding 50kW, more than three years old	u	LS									10.0%	20%	18%					Rs. 57,960/- per kW	50%		Rs 6.0 Mn	60%	
	8703.80.73	----	Capacity of motors exceeding 50kW but not exceeding 100kW, not more than three years old											10.0%	20%	18%					Rs.40,970/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%	
																					Rs.43,440/- per kW for Other					
	8703.80.74	----	Capacity of motors exceeding 50kW but not exceeding 100kW, more than three years old	u	L									10.0%	20%	18%					Rs.86,880/- per kW	50%		Rs 6.0 Mn	60%	
	8703.80.75	----	Capacity of motors exceeding 100kW but not exceeding 200kW, not more than three years old	u										10.0%	20%	18%					Rs.41,630/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%	
																					Rs. 63,420 /-per kW for Other					

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.80.76	----	Capacity of motors exceeding 100kW but not exceeding 200kW, more than three years old	u	L									10.0%	20%	18%					Rs. 130,440/- per kW	50%		Rs 6.0 Mn	60%	
	8703.80.77	----	Capacity of motors exceeding 200kW, not more than three years old	u										10.0%	20%	18%					Rs. 111,090 /- per kW for not more than one year old	50%		Rs 6.0 Mn	60%	
																					Rs. 139,440/- per kW for Other					
	8703.80.78	----	Capacity of motors exceeding 200kW, more than three years old	u	L									10.0%	20%	18%					Rs. 173,880/-per kW	50%		Rs 6.0 Mn	60%	
		---	Other, with compression - ignition internal combustion piston engine (diesel or semi-diesel) only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power:																							
	8703.80.81	----	Capacity of motors not exceeding 50kW,not more than three years old	u										10.0%	20%	18%					Rs. 36,920 /- per kW for not more than one year old	50%		Rs 6.0 Mn	60%	
																					Rs. 52,130 /- per kW for Other					
	8703.80.82	----	Capacity of motors not exceeding 50kW, more than three years old	u	L									10.0%	20%	18%					Rs. 69,550 /- per kW	50%		Rs 6.0 Mn	60%	
	8703.80.83	----	Capacity of motors exceeding 50kW but not exceeding 100kW, not more than three years old	u										10.0%	20%	18%					Rs. 49,160/- per kW for not more than one year old	50%		Rs 6.0 Mn	60%	
																					Rs. 52,130 /- per kW for Other					
	8703.80.84	----	Capacity of motors exceeding 50kW but not exceeding 100kW, more than three years old	u	L									10.0%	20%	18%					Rs. 104,260 /- per kW	50%		Rs 6.0 Mn	60%	
	8703.80.85	----	Capacity of motors exceeding 100kW but not exceeding 200kW, not more than three years old	u										10.0%	20%	18%					Rs. 49,960 /- per kW for not more than one year old	50%		Rs 6.0 Mn	60%	
																					Rs. 76,100 /- per kW for Other					

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8703.80.86	----	Capacity of motors exceeding 100kW but not exceeding 200kW, more than three years old	u	L									10.0%	20%	18%					Rs. 156,530 /- per kW	50%		Rs 6.0 Mn	60%	
	8703.80.87	----	Capacity of motors exceeding 200kW, not more than three years old	u										10.0%	20%	18%					Rs. 133,310 /- per kW for not more than one year old Rs. 167,330/- per kW for Other	50%		Rs 6.0 Mn	60%	
	8703.80.88	----	Capacity of motors exceeding 200kW, more than three years old	u	L									10.0%	20%	18%					Rs. 208,660/- per kW	50%		Rs 6.0 Mn	60%	
		---	Other																							
	8703.80.91	----	Not more than three years old	u										10.0%	20%	18%					Rs. 111,090 /- per kW for not more than one Rs.139,440/- per kW for Other	50%		Rs 6.0 Mn	60%	
	8703.80.92	----	More than three years old	u	L									10.0%	20%	18%					Rs. 173,880 /-per kW	50%		Rs 6.0 Mn	60%	
	8703.90	-	Other :																							
	8703.90.10	---	Not more than three years old	u										20.0%	20%	18%	Ex	Ex			Rs.1,207,250 per	50%		Rs 5.0 Mn	100%	
	8703.90.20	---	More than three years old	u	LS									20.0%	20%	18%	Ex	Ex			Rs.1,810,900 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	--	g.v.w. not exceeding 5 tonnes																							
		----	Special purpose tankers/bowsers and trucks :																							
	8704.21.11	----	Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	u				Free						Free	Free	18%	10%	6%					2.5%			
	8704.21.12	----	Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old	u	LS			Free						Free	Free	18%	10%	6%					2.5%			
	8704.21.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	u										Free	Free	18%	10%	6%					2.5%			
	8704.21.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	u	LS									Free	Free	18%	10%	6%					2.5%			
		----	Auto-trishaws :													18%										
	8704.21.21	----	Not more than four years old	u										Free	Free	18%	Ex	6.0%			Rs.500/- per cm³					
	8704.21.22	----	More than four years old	u	LS									Free	Free	18%	Ex	6.0%			Rs.500/- per cm³					
		---	Chassis fitted with engines and cabs													18%										

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty								Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.21.31	----	for vehicles of national subdivision 8704.21.43, not more than four years old	u										20.0%	20%	18%	Ex	Ex		Rs.603,650 per unit	50%			
	8704.21.32	----	for vehicles of national subdivision 8704.21.44, more than four years old	u	LS									20.0%	20%	18%	Ex	Ex		Rs.1,207,250 per unit	50%			
	8704.21.33	----	for vehicles of national subdivision 8704.21.51, not more than four years old	u										20.0%	20%	18%	Ex	6.0%		Rs.603,650 per unit	50%			
	8704.21.34	----	for vehicles of national subdivision 8704.21.52, more than four years old	u	LS									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	LS									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	LS									20.0%	20%	18%	Ex	Ex		Rs.3,018,150/- per unit	50%			
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																					
	8704.21.41	----	Cargo carrying capacity of less than 800kg, not more than four years old	u										10.0%	20%	18%	Ex	Ex		Rs.724,350 per unit	50%			
	8704.21.42	----	Cargo carrying capacity of less than 800kg , more than four years old	u	LS									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	LS									20.0%	20%	18%	Ex	Ex		Rs.1,207,250 per unit	50%			
		---	Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more :																					
	8704.21.51	----	Not more than four years old	u										10.0%	20%	18%	Ex	Ex		Rs.1,207,250 per unit	50%			
	8704.21.52	----	More than four years old	u	LS									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%			

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.21.62	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, more than four years old	u	LS										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	LS										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	LS										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	LS										20.0%	20%	18%	Ex	Ex			Rs.3,018,150 per unit	50%			
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																							
	8704.21.71	----	Not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.2,414,500 per unit	50%			
	8704.21.72	----	More than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.3,018,150 per unit	50%			
		---	Other :																							
	8704.21.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.6,036,300 per unit	50%			
	8704.21.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old	u	LS										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	LS										20.0%	20%	18%	Ex	Ex			Rs.7,243,550 per unit	50%			
	8704.22	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :																							
		---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :																							
	8704.22.41	----	Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
	8704.22.42	----	More than five years old but less than ten years old	u					Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.1,810,900 per unit				
	8704.22.43	----	More than ten years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.3,621,800 per unit				
		---	Garbage trucks equipped with waste compacting mechanism :																							



HS Hdq	HS Code		Description	Unit	ICL /SL SI	Preferential Duty								Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG	Gen	SG				GEN	SG
	8704.22.51	----	Not more than five years old	u				Free	Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8704.22.52	----	More than five years old	u	LS			Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex		Rs.150,900 per unit				
		---	Other :													18%								
	8704.22.61	----	Not more than five years old	u				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex		Rs.1,207,250 per unit				
	8704.22.62	----	More than five years old but less than ten years old	u				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex		Rs.3,018,150 per unit				
	8704.22.63	----	More than ten years old	u	LS			Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex		Rs.4,829,050 per unit				
	8704.23	--	g.v.w. exceeding 20 tonnes :																					
		---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :																					
	8704.23.51	----	Not more than five years old	u				Free	Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8704.23.52	----	More than five years old but less than ten years old	u				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex		Rs.1,810,900 per unit				
	8704.23.53	----	More than ten years old	u	LS			Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex		Rs.3,621,800 per unit				
		---	Garbage trucks equipped with waste compacting mechanism :																					
	8704.23.61	----	Not more than five years old	u					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%		
	8704.23.62	----	More than five years old	u	LS				Free	Free		Free	Free	Free	Free	18%	Ex	Ex		Rs.150,900 per unit				
		---	Other :													18%								
	8704.23.71	----	Not more than five years old	u					Free	Free		Free	Free	Free	Free	18%	Ex	Ex		Rs.1,207,250 per unit				
	8704.23.72	----	More than five years old but less than ten years old	u					Free	Free		Free	Free	Free	Free	18%	Ex	Ex		Rs.3,018,150 per unit				
	8704.23.73	----	More than ten years old	u	LS				Free	Free		Free	Free	Free	Free	18%	Ex	Ex		Rs.4,829,050 per unit				
		-	Other, with only spark-ignition internal combustion piston engine :																					
	8704.31	--	g.v.w. not exceeding 5 tonnes :																					
		---	Special purpose tankers/bowsters and trucks :																					
	8704.31.11	----	Tankers / bowsters with stainless steel tanks for transport of milk, not more than five years old	u				Free						Free	Free	18%	10%	6%				2.5%		
	8704.31.12	----	Tankers / bowsters with stainless steel tanks for transport of milk,more than five years old	u	LS			Free						Free	Free	18%	10%	6%				2.5%		
	8704.31.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	u										Free	Free	18%	10%	6%				2.5%		
	8704.31.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	u	LS									Free	Free	18%	10%	6%				2.5%		
		---	Auto-trishaws :																					
	8704.31.21	----	With two-stroke petrol engine	u	LS									Free	Free	18%	Ex	6.0%		Rs.600/- per cm³				
	8704.31.22	----	Other, not more than four years old	u										Free	Free	18%	Ex	6.0%		Rs.600/- per cm³				
	8704.31.23	----	Other, more than four years old	u	LS									Free	Free	18%	Ex	6.0%		Rs.600/- per cm³				
		---	Chassis fitted with engines and cabs :																					
	8704.31.31	----	for vehicles of national subdivision 8704.31.43, not more than four years old	u										20.0%	20%	18%	Ex	Ex		Rs.603,650 per unit	50%			
	8704.31.32	----	for vehicles of national subdivision 8704.31.44, more than four years old	u	LS									20.0%	20%	18%	Ex	Ex		Rs.1,207,250 per unit	50%			

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.31.33	----	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	----	for vehicles of national subdivision 8704.31.52, more than four years old	u	LS									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, more than four years old	u	LS									20.0%	20%	18%	Ex	Ex		Rs.1,207,250 per unit	50%					
	8704.31.37	----	for vehicles of national subdivision 8704.31.67, not more than four years old	u										20.0%	20%	18%	Ex	Ex		Rs.1,690,150 per unit	50%					
	8704.31.38	----	for vehicles of national subdivision 8704.31.68, more than four years old	u	LS									20.0%	20%	18%	Ex	Ex		Rs.3,018,150 per unit	50%					
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																							
	8704.31.41	----	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	LS									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	LS									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	LS									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 :																							
	8704.31.61	----	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	LS									10.0%	20%	18%	Ex	Ex		Rs.1,207,250 per unit	50%					

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.31.63	----	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	LS										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	LS										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	u	LS										20.0%	20%	18%	Ex	Ex			Rs.3,018,150 per unit	50%			
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																							
	8704.31.71	----	Not more than four years old	u											20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm³	50%			
	8704.31.72	----	More than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm³	50%			
			Other :																							
	8704.31.91	----	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	LS										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 cm³	50%			
	8704.31.99	----	Other more than four years old	u	LS										20.0%	20%	18%	Ex	Ex			Rs.2,100/- per cm³	50%			
	8704.32	--	q.v.w. exceeding 5 tonnes :																							
		---	Tankers and bowsters 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	LS				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	Free	18%	10%	6%				2.5%			
	8704.32.52	----	More than five years old	u	LS				Free	Free		Free	Free	Free	Free	Free	18%	Ex	Ex			Rs.150,900 per unit				
		---	Other :														18%									
	8704.32.61	----	Not more than five years old	u					Free	Free		4%	1.5%	Free	Free	Free	18%	Ex	Ex			Rs.1,207,250 per unit				

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.32.62	----	More than five years old but not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,018,150 per unit				
	8704.32.63	----	More than ten years old	u	LS					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/bowsters and trucks :																							
	8704.41.11	----	Tankers / bowsters 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	----	Tankers / bowsters with stainless steel tanks for transport of milk, more than five years old	u	LS				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	LS										Free	Free	18%	10.0%	6.0%				2.5%			
		---	Auto-trishaws :																							
	8704.41.21	----	Not more than four years old	u											Free	Free	18%	10.0%	6.0%			Rs.400/- per cm <sup>3</sup>				
	8704.41.22	----	More than four years old	u	LS										Free	Free	18%	10.0%	6.0%			Rs.400/- per cm <sup>3</sup>				
		---	Chassis fitted with engines and cabs																							
	8704.41.31	----	for vehicles of national subdivision 8704.41.43, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.543,250/- per unit	50%			
	8704.41.32	----	for vehicles of national subdivision 8704.41.44, more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%			
	8704.41.33	----	for vehicles of national subdivision 8704.41.51, not more than four years old	u											20.0%	20%	18%	10%	6%			Rs.543,250/- per unit	50%			
	8704.41.34	----	for vehicles of national subdivision 8704.41.52, more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%			
	8704.41.35	----	for vehicles of national subdivision 8704.41.63, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.543,250/- per unit	50%			
	8704.41.36	----	for vehicles of national subdivision 8704.41.64, more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%			
	8704.41.37	----	for vehicles of national subdivision 8704.41.67, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.1,569,450/- per unit	50%			
	8704.41.38	----	for vehicles of national subdivision 8704.41.68, more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.2,776,700/- per unit	50%			
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																							
	8704.41.41	----	Cargo carrying capacity of less than 800kg, not more than four years old	u											10.0%	20%	18%	10%	Ex			Rs.664,000/- per unit	50%			
	8704.41.42	----	Cargo carrying capacity of less than 800kg , more than four years old	u	LS										10.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%			

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.41.43	----	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	LS										20.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%			
		----	Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more :																							
	8704.41.51	----	Not more than four years old	u											10.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%			
	8704.41.52	----	More than four years old	u	LS										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	LS										10.0%	20%	18%	10%	Ex			Rs.1,086,550/- per unit	50%			
	8704.41.63	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.664,000/- per unit	50%			
	8704.41.64	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	u	LS										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	LS										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	LS										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	LS										20.0%	20%	18%	10%	Ex			Rs.2,776,700/- per unit	50%			

HS Hdq	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold.
		---	Other :											20.0%		18%	10%									
	8704.41.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	u										20.0%	20%	18%	10%	Ex		Rs.5,432,650/- per unit	50%					
	8704.41.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old	u	LS									20.0%	20%	18%	10%	Ex		Rs.6,036,300/- per unit	50%					
	8704.41.93	----	Other vehicles not more than four years old	u										20.0%	20%	18%	10%	Ex		Rs.4,829,050/- per unit	50%					
	8704.41.99	----	Other vehicles more than four years old	u	LS									20.0%	20%	18%	10%	Ex		Rs.6,639,950/- per unit	50%					
	8704.42	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:																							
		---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :																							
	8704.42.41	----	Not more than five years old	u				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%		Rs.1,690,150/- per unit						
	8704.42.42	----	More than five years old but less than ten years old	u				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex		Rs.1,690,150/- per unit						
	8704.42.43	----	More than ten years old	u	LS			Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex		Rs.3,259,600/- per unit						
		---	Garbage trucks equipped with waste compacting mechanism :																							
	8704.42.51	----	Not more than five years old	u				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%				2.5%				
	8704.42.52	----	More than five years old	u	LS			Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex		Rs.144,850/- per unit						
		---	Other :																			2.5%				
	8704.42.61	----	Not more than five years old	u				Free	Free	Free		Free	Free	Free	Free	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	LS			Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex		Rs.4,466,850/- per unit						
	8704.43	--	g.v.w. exceeding 20 tonnes																							
		---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :																							
	8704.43.51	----	Not more than five years old	u				Free	Free	Free		Free	Free	Free	Free	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	LS			Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex		Rs.3,259,600/- per unit						
		---	Garbage trucks equipped with waste compacting mechanism :																							
	8704.43.61	----	Not more than five years old	u				Free	Free			Free	Free	Free	Free	18%	10.0%	6.0%								
	8704.43.62	----	More than five years old	u	LS			Free	Free			Free	Free	Free	Free	18%	10.0%	Ex		Rs.144,850/- per unit						
		---	Other :																							
	8704.43.71	----	Not more than five years old	u				Free	Free			Free	Free	Free	Free	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						

HS Hdq	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.43.73	----	More than ten years old	u	LS					Free	Free		Free	Free	Free	Free	18%	10%	Ex							
		-	Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :																							
	8704.51	--	g.v.w. not exceeding 5 tonnes:																							
		---	Special purpose tankers/bowsers and trucks :																							
	8704.51.11	----	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%		
	8704.51.12	----	Tankers / bowsers with stainless steel tanks for transport of milk,more than five years old	u	LS				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	LS										Free	Free	18%	10.0%	6.0%					2.5%		
		---	Auto-trishaws :																							
	8704.51.21	----	With two-stroke petrol engine	u	LS										Free	Free	18%	10.0%	6.0%							
	8704.51.22	----	Other, not more than four years old	u	LS										Free	Free	18%	10.0%	6.0%							
	8704.51.23	----	Other, more than four years old	u	LS										Free	Free	18%	10.0%	6.0%							
		---	Chassis fitted with engines and cabs :																							
	8704.51.31	----	for vehicles of national subdivision 8704.51.43, not more than four years old	u											20.0%	20%	18%	10%	Ex							
	8704.51.32	----	for vehicles of national subdivision 8704.51.44, more than four years old	u	LS										20.0%	20%	18%	10%	Ex							
	8704.51.33	----	for vehicles of national subdivision 8704.51.51, not more than four years old	u											20.0%	20%	18%	10%	6%							
	8704.51.34	----	for vehicles of national subdivision 8704.51.52, more than four years old	u	LS										20.0%	20%	18%	10%	Ex							
	8704.51.35	----	for vehicles of national subdivision 8704.51.63, not more than four years old	u											20.0%	20%	18%	10%	Ex							
	8704.51.36	----	for vehicles of national subdivision 8704.51.64, more than four years old	u	LS										20.0%	20%	18%	10%	Ex							
	8704.51.37	----	for vehicles of national subdivision 8704.51.67, not more than four years old	u											20.0%	20%	18%	10%	Ex							
	8704.51.38	----	for vehicles of national subdivision 8704.51.68, more than four years old	u	LS										20.0%	20%	18%	10%	Ex							

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty								Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		---	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	LS									10.0%	20%	18%	10%	Ex		Rs.1,086,550/-per unit	50%			
	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	LS									20.0%	20%	18%	10%	Ex		Rs.1,086,550/-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:																					
	8704.51.51	----	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	LS									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	LS									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	LS									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%			



HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.51.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.2,776,700/- per unit	50%			
	8704.51.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.1,569,450/- per unit	50%			
	8704.51.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	LS										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 :																							
	8704.51.71	----	Not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.2,050/per cm <sup>3</sup>	50%			
	8704.51.72	----	More than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.2,050/per cm <sup>3</sup>	50%			
			Other :												20.0%		18%									
	8704.51.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.5,432,650/- per unit	50%			
	8704.51.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.6,036,300/- per unit	50%			
	8704.51.93	----	Other not more than four years old	u											20.0%	20%	18%	10%	Ex			Rs.2,050/per cm <sup>3</sup>	50%			
	8704.51.99	----	Other more than four years old	u	LS										20.0%	20%	18%	10%	Ex			Rs.2,050/per cm <sup>3</sup>	50%			
	8704.52	--	g.v.w. exceeding 5 tonnes:																							
		---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :																							
	8704.52.41	----	Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%							
	8704.52.42	----	More than five years old but not more than ten years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.1,569,450/- per unit				
	8704.52.43	----	More than ten years old	u	LS				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.3,259,600/- per unit				
		---	Garbage trucks equipped with waste compacting mechanism :																							
	8704.52.51	----	Not more than five years old	u					Free	Free		Free	Free	Free	Free	Free	18%	10.0%	6.0%					2.5%		
	8704.52.52	----	More than five years old	u	LS					Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.144,850/- per unit				
		---	Other :														18%									
	8704.52.61	----	Not more than five years old	u						Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.1,086,550/- per unit				
	8704.52.62	----	More than five years old but not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.2,776,700/- per unit				
	8704.52.63	----	More than ten years old	u	LS					Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.4,587,600/- per unit				
	8704.60	-	Other with only electric motor for propulsion :																							

HS Hdq	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8704.60.10	---	Electric auto-trishaws not more than five years old	u										10.0%	20%	18%	Ex	6.0%			Rs.18,100/= per kW	50%				
	8704.60.20	---	Electric auto-trishaws more than five years old	u	LS									10.0%	20%	18%	Ex	6.0%			Rs.18,100/= per kW	50%				
		---	Other electric, not more than five years old													18%										
	8704.60.31	----	Capacity of motors not exceeding 50kW	u										20.0%	20%	18%	Ex	6.0%			Rs.18,100/= per kW	50%				
	8704.60.32	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	u										20.0%	20%	18%	Ex	6.0%			Rs.24,100/= per kW	50%				
	8704.60.33	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	u										20.0%	20%	18%	Ex	6.0%			Rs.60,400/= per kW	50%				
	8704.60.34	----	Capacity of motors exceeding 200kW	u										20.0%	20%	18%	Ex	6.0%			Rs.96,600/= per kW	50%				
		---	Other electric, more than five years old																							
	8704.60.41	----	Capacity of motors not exceeding 50kW	u	LS									20.0%	20%	18%	Ex	6.0%			Rs.48,300/= per kW	50%				
	8704.60.42	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	u	LS									20.0%	20%	18%	Ex	6.0%			Rs.72,400/= per kW	50%				
	8704.60.43	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	u	LS									20.0%	20%	18%	Ex	6.0%			Rs.108,700/= per kW	50%				
	8704.60.44	----	Capacity of motors exceeding 200kW	u	LS									20.0%	20%	18%	Ex	6.0%			Rs.72,450/= per kW	50%				
	8704.90	-	Other :																							
	8704.90.10	---	Not more than five years old	u										10.0%	20%	18%	Ex	6%			Rs.1,207,250/= per unit	50%				
	8704.90.90	---	Other	u	LS									20.0%	20%	18%	Ex	Ex			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).																							
	8705.10	-	Crane lorries :																							
	8705.10.10	---	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	LS					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	LS					Free	Free		Free		Free	Free	18%	10%	6%				2.5%	Rs 5.0 Mn	0%	
	8705.30	-	Fire fighting vehicles :																				2.5%			
	8705.30.10	---	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	LS					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	Rs 5.0 Mn	0%	
	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	LS					Free	Free		Free		Free	Free	18%	10%	6%				2.5%	Rs 5.0 Mn	0%	
	8705.90	-	Other :																							

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
		---	Gully bowzers equipped with suction pumps for extracting sewage water /wastes :																							
	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	LS				Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%	
		---	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	u	LS				Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%	
		---	Mobile Workshops :																				2.5%			
	8705.90.41	----	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%	
	8705.90.42	----	Modified vehicles of heading 87.02, more than three years old	u	LS			Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.7,243,550 per unit			Rs 5.0 Mn	0%	
	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 <sup>3</sup>			Rs 5.0 Mn	0%	
	8705.90.44	----	Modified vehicles of heading 87.03, more than three years old	u	LS			Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.13,300/per cm <sup>3</sup>			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%	
	8705.90.46	----	Modified vehicles of heading 87.04, more than three years old	u	LS			Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.7,243,550 per unit			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			Rs.1,207,250/= per unit			Rs 5.0 Mn	0%	
	8705.90.48	----	Other, more than seven years old	u	LS			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																							
	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	LS			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 <sup>3</sup>			Rs 5.0 Mn	0%	
	8705.90.54	----	Modified vehicles of heading 87.03, more than three years old	u	LS			Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.13,300/per cm <sup>3</sup>			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	LS			Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.7,243,550 per unit			Rs 5.0 Mn	0%	
		---	Other :																							
	8705.90.91	----	g.v.w. not exceeding 4 tonnes, not more than seven years old ( <b>except Aerial Platform Trucks</b> )	u					Free	Free		Free	Free	Free	Free	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	LS				Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.3,018,150 per unit			Rs 5.0 Mn	0%	
	8705.90.93	----	g.v.w. exceeding 4 tonnes, not more than seven years old ( <b>except Aerial Platform Trucks</b> )	u					Free	Free		Free	Free	Free	Free	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	LS				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.																							

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8706.00.10	---	New chassis fitted with engines for motor vehicles of heading 87.02, for the transport of twenty eight or more passengers including the driver	u		Free								Free	Free	18%	Ex	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%								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 q.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	LS									10% or Rs.145,334.00 per unit	20% or Rs.400,000 per Unit	18%	Ex	Ex			Rs.2,414,500 per unit					
87.07			Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.																							
	8707.10	-	For the vehicles of heading 87.03 :																							
	8707.10.10	---	Used <b>vehicle</b> bodies fully equipped with fittings and accessories	u	LS									10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit					
	8707.10.20	---	Other vehicle bodies fully equipped with fittings and accessories	u	LS									10.0%	20%	18%	Ex	Ex			Rs.965,800 per unit					
	8707.10.30	---	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	LS									10.0%	20%	18%	Ex	Ex			Rs.1,086,550 per unit					
	8707.10.40	---	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	LS									10.0%	20%	18%	Ex	Ex			Rs.845,100 per unit					
	8707.10.50	---	Rough coated ,bare body frame with /without doors, bonnet and boot lid	u	L									10.0%	20%	18%	Ex	Ex			Rs.362,200 per unit					
	8707.10.60	---	Used bare body frame with /without doors, bonnet and boot lid	u	LS									10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit					
	8707.10.90	---	Other	u	L									10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit					
	8707.90	-	Other :																							
	8707.90.10	---	Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments	u	LS									10.0%	20%	18%	Ex	Ex			Rs.1,207,250/= per unit					
	8707.90.20	---	Other, for the motor vehicles of heading 87.02, for the transport of 25 or more persons including the driver	u										Free	Free	18%	10%	6%				2.5%				
	8707.90.30	---	Other, for the vehicles of sub-heading 8701.20 and the vehicles of heading 87.04, of a G.V.W. exceeding 3,000kg	u										Free	Free	18%	10%	6%				2.5%				
		---	Other, bodies for the vehicles of 10 or more persons but less than 25 of heading 87.02 including the driver :																							

HS Hdg	HS Code		Description	Unit	ICL /SL /SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8707.90.41	----	Used bodies fully equipped with fittings and accessories	u	LS										10.0%	20%	18%	Ex	Ex						Rs.1,207,250/= per unit	
	8707.90.42	----	Other vehicle bodies fully equipped with fittings and accessories	u	LS										10.0%	20%	18%	Ex	Ex						Rs.965,800 per unit	
	8707.90.43	----	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	LS										10.0%	20%	18%	Ex	Ex						Rs.1,086,550 per unit	
	8707.90.44	----	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	LS										10.0%	20%	18%	Ex	Ex						Rs.845,100 per unit	
	8707.90.48	----	<b>Rough</b> coated ,bare body frame with /without doors, bonnet and boot lid	u	LS										10.0%	20%	18%	Ex	Ex						Rs.362,200 per unit	
	8707.90.49	----	<b>Used</b> bare body frame with /without doors, bonnet and boot lid	u	LS										10.0%	20%	18%	Ex	Ex						Rs.1,207,250/= per unit	
	8707.90.90	---	Other	u	L										10.0%	20%	18%	Ex	Ex						Rs.1,207,250/= per unit	
<b>87.08</b>			<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>																							
	8708.10	-	Bumpers and parts thereof	kg						Free	Free		5%	5%		20%	18%	10%	6%					2.5%		
		-	Other parts and accessories of bodies (including cabs) :																							
	8708.21	--	Safety seat belts	kq						Free	Free		5%	5%		20%	18%	10%	6%					2.5%		
	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%	Fre e			2.5%		
	8708.29	--	Other :																							
	8708.29.10	---	"Cut-portions" of bodies and cabs	kg	LS								5% or Rs.40,000 per cut portion	5% or Rs80,000 per cut portion	20% or Rs.80,000 per cut portion	20% or Rs.160,000 per cut portion	18%	Ex	Ex	10% or Rs.80,000 per cut portion	Fre e			Rs.362,200 per unit		
	8708.29.90	---	Other	kg						Free			5%	5%	20.0%	20%	18%	10%	6%	10%	Fre e			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%	Fre e			2.5%		
	8708.50	-	Drive-axes 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%	Fre e			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	LS								5%	5%		20%	18%	Ex		10%				2.5%		
	8708.70.20	---	Other, rims fitted with tyres	kg									5%	5%		20%	18%	10%		10%				2.5%		
	8708.70.90	---	Other	kq									5%	5%		20%	18%	10%		10%				2.5%		
	8708.80	-	Suspension systems and parts thereof (including shock-absorbers)	kg						Free	Free		5%	5%		20%	18%	10%	6%	10%	Fre e			2.5%		
		-	Other parts and accessories :																							
	8708.91	--	Radiators and parts thereof :																							

HS Hdq	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8708.91.10	---	Radiators	kg								5% or Rs.770 /- per unit	5% or Rs.770 /- 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								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	kq					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%	Fre e		2.5%				
	8708.95	--	Safety airbags with inflater system; parts thereof	kq											20%	18%	10%		10%			2.5%				
	8708.99	--	Other :																							
	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%	20%	Fre e		2.5%				
	8708.99.30	---	Other used chassis not fitted with engines, but with or without fittings	kg	LS									20.0%	20%	18%	Ex		20%	Fre e		2.5%				
	8708.99.40	---	"Cut-portions" of motor vehicles	kg	LS	18% or Rs.261, 000 per cut portion						25.2% or Rs.185 ,000 per cut portion		20% or Rs.133, 334/- per cut portion	20% or Rs.290, 000 per cut portion	18%	Ex	Ex	10% or Rs.15 0,000 per cut porti on	Fre e	Rs.362,200 per unit					
	8708.99.90	---	Other	kg											20%	18%	10%	6%	10%	Fre 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.																							
		-	Vehicles :																				2.5%			
	8709.11	--	Electrical	u								5%	4.5%	10.0%	20%	18%	10%	6%					2.5%			
	8709.19	--	Other	u										10.0%	20%	18%	10%	6%					2.5%			
	8709.90	-	Parts	ka										10.0%	20%	18%	Ex					2.5%				

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
																					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 cm³					
	8711.10.20	---	More than three years old	u	LS				Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.120,750 per unit					
	8711.20	-	With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :																							
	8711.20.10	---	Exceeding 50 cc but not exceeding 200 cc, not more than three years old	u					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.1,400/- per cm³					
	8711.20.20	---	Exceeding 50 cc but not exceeding 200 cc, more than three years old	u	LS				Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.362,200 per unit					
	8711.20.30	---	Other, not more than three years old	u					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.2,050/- per cm³					
	8711.20.40	---	Other, more than three years old	u	LS				Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.603,650 per unit					
	8711.30	-	With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :																							
	8711.30.10	---	Exceeding 250 cc but not exceeding 350 cc, not more than three years old	u					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.2,050/- per cm³					
	8711.30.20	---	Exceeding 250 cc but not exceeding 350 cc, more than three years old	u	LS				Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			965,800/= per unit					
	8711.30.30	---	Exceeding 350 cc but not exceeding 450 cc, not more than three years old	u					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.2,750/- per cm³					
	8711.30.40	---	Exceeding 350 cc but not exceeding 450 cc , more than three years old	u	LS				Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.1,810,900 per unit					
	8711.30.50	---	Other, not more than three years old	u					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.2,750/- per cm³					
	8711.30.60	---	Other, more than three years old	u	LS				Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.1,810,900 per unit					
	8711.40	-	With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :																							
	8711.40.10	---	Not more than three years old	u					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,500/- per cm³					
	8711.40.20	---	More than three years old	u	LS				Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,018,150 per unit					
	8711.50	-	With internal combustion piston engine of a cylinder capacity exceeding 800 cc :																							
	8711.50.10	---	Exceeding 800 cc but not exceedig 1000 cc, not more than three years old	u					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,500/- per cm³					

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8711.50.20	---	Exceeding 800 cc but not exceedig 1000 cc , more than three years old	u	LS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,621,800per unit				
	8711.50.30	---	Other, not more than three years old	u						Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.4,200/- per cm³				
	8711.50.40	---	Other, more than three years old	u	LS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.4,829,050 per unit				
	8711.60	-	With electric motor for propulsion :																							
	8711.60.10	---	Not more than three years old	u	LS					Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.9,050 per kW				
	8711.60.20	---	More than three years old	u	LS					Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.18,100 per kW				
	8711.90	-	Other	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	u	LS											20% or Rs.6600/= per unit	18%	10%		10% or Rs.2400/= per unit			2.5%			
	8712.00.90	---	Other	u												20% or Rs.6600/= per	18%	10%		10% or Rs.24			2.5%			
87.13			Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.																							
	8713.10	-	Not mechanically propelled	u						Free	Free		Free	Free	Free	Free	Ex	10%	Ex							
	8713.90	-	Other	u						Free	Free		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) :																							
	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	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%		
		-	Other :																					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	--	Wheel rims and spokes :																							



HS Hdq	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8714.92.10	---	Wheel rims	kg		19% or Rs.190/- per Kg				Free	Free	5% or Rs.67/- per Kg	4.5% or Rs.61/- per Kg		20% or Rs.200/- per Kg	18%	10%	6%				2.5%				
	8714.92.90	---	Other	kg		Free				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	--	Saddles	u						Free				10.0%	20%	18%	10%	6%				2.5%				
	8714.96	--	Pedals and crank-gear, and parts thereof	kg						Free	Free	4%	1.5%	Free	Free	18%	10%	6%				2.5%				
	8714.99	--	Other :																			2.5%				
	8714.99.10	---	Mudguards	kg						Free					20%	18%	10%	6%				2.5%				
	8714.99.20	---	Chain stays	kg						Free					20%	18%	10%	6%				2.5%				
	8714.99.30	---	Seat stays	kg						Free					20%	18%	10%	6%				2.5%				
			Other:																							
	8714.99.91	----	Bicycle rims or wheels, fitted with new tyres, with or without tubes	kg						Free		13.5%			20%	18%	10%		15%			2.5%				
	8714.99.92	----	Bicycle rims or wheels, fitted with tyres showing signs of wear, with or without tubes	kg						Free		13.5%			20%	18%	10%		15%			2.5%				
	8714.99.99	----	Other	kg						Free		13.5%			20%	18%	10%		10%			2.5%				
87.15	8715.00		Baby carriages and parts thereof.	kg										20.0%	20%	18%	10%	6%	10%	Free						
87.16			Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.																							
	8716.10	-	Trailers and semi-trailers of the caravan type, for housing or camping :																							
	8716.10.10	---	Not more than five years old	u										Free	Free	18%	Ex					2.5%				
	8716.10.20	---	More than five years old	u	LS										20%	18%	10%					2.5%				
	8716.20	-	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes :																							
	8716.20.10	---	Not more than five years old	u											20%	18%	10%					2.5%				
	8716.20.20	---	More than five years old	u	LS										20%	18%	10%					2.5%				
		-	Other trailers and semi-trailers for the transport of goods :																							
	8716.31	--	Tanker trailers and tanker semi-trailers :																							
	8716.31.10	---	Not more than five years old	u											20%	18%	Ex					2.5%				
	8716.31.20	---	More than five years old	u	LS										20%	18%	10%					2.5%				
	8716.39	--	Other :																							
	8716.39.10	---	Not more than three years old	u											20%	18%	Ex		10%			2.5%				
	8716.39.20	---	More than three years old	u	LS										20%	18%	10%		10%			2.5%				
	8716.40	-	Other trailers and semi-trailers :																							
	8716.40.10	---	Not more than five years old	u											20%	18%	10%		5%			2.5%				
	8716.40.20	---	More than five years old	u	LS										20%	18%	10%		5%			2.5%				
	8716.80	-	Other vehicles :																							
	8716.80.20	---	Wheelbarrows	u											20%	18%	10%		10%			2.5%				
	8716.80.30	---	Other not more than five years old	u											20%	18%	10%					2.5%				
	8716.80.40	---	Other more than five years old	u	LS										20%	18%	Ex					2.5%				

HS Hdg	HS Code		Description	Unit	ICL /SL SI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8716.90	-	Parts :																							
	8716.90.10	---	For wheelbarrows	kg						Free	Free		5%	5%		20%	18%	10%	6%	10%	Fre e			2.5%		
	8716.90.90	---	Others	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%		
	cm³		- cubic centimeter of the engine																							
	kW		- kilowatt of the motor power of the engine																							
	1000 cm³< x<= 1300 cm³		- of cylinder capacity exceeding 1000 cc but not exceeding 1300 cc																							
	1300 cm³< x<= 1500 cm³		- of cylinder capacity exceeding 1300 cc but not exceeding 1500 cc																							
	2000 cm³< x<= 2500 cm³		- of cylinder capacity exceeding 2000 cc but not exceeding 2500 cc																							
	2500 cm³< x<= 2750 cm³		- of cylinder capacity exceeding 2500 cc but not exceeding 2750 cc																							
	2750 cm³< x<= 3000 cm³		- of cylinder capacity exceeding 2750 cc but not exceeding 3000 cc																							
	3000 cm³< x<= 4000 cm³		- of cylinder capacity exceeding 3000 cc but not exceeding 4000 cc																							
	4000 cm³<		- of cylinder capacity exceeding 4000 cc																							