

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG						
33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils (+).																								
		- Essential oils of citrus fruit :																								
	3301.12	-- Of orange	kg					Free	Free		5%	4.5%	10%	10%	18%	10%	6%								2.5%	
	3301.13	-- Of lemon	kg					Free	Free		5%	4.5%	10%	10%	18%	10%	6%								2.5%	
	3301.19	-- Other	kg					Free	Free		5%	4.5%	10%	10%	18%	10%	6%								2.5%	
		- Essential oils other than those of citrus fruit :																								
	3301.24	-- Of peppermint (<i>Mentha piperita</i>)	kg					Free	Free		5%	4.5%	10%	10%	18%	10%	6%								2.5%	
	3301.25	-- Of other mints	kg					Free	Free		4%	1.5%	Free	Free	18%	10%	6%								2.5%	
	3301.29	-- Other	kg					Free	Free		5%	4.5%	10%	10%	18%	10%	6%								2.5%	
	3301.30	- Resinoids	kg					Free	Free		5%	4.5%	10%	10%	18%	Ex									2.5%	
		- Other :																								
	3301.90.10	--- Extracted oleoresins	kg					Free	Free		14.6%	5%	20%	20%	18%	10%	6%								2.5%	
	3301.90.20	--- Other, of citronella	kg					Free	Free		5%	4.5%	10%	10%	18%	10%	6%								2.5%	
	3301.90.30	--- Other, of cinnamon leaf	kg					Free	Free		5%	4.5%		10%	18%	Ex									2.5%	
	3301.90.40	--- Other, of cinnamon bark	kg					Free	Free		5%	4.5%		10%	18%	Ex									2.5%	
	3301.90.50	--- Other, of clove	kg					Free	Free		5%	4.5%		10%	18%	10%	6%								2.5%	

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	3301.90.60	--- Other, of eucalyptus	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%					2.5%			
	3301.90.70	--- Other, of lemongrass	kg						Free	Free		5%	4.5%	10%	10%	18%	10%	6%					2.5%			
	3301.90.80	--- Other, of mace	kg						Free	Free		5%	4.5%		10%	18%	Ex						2.5%			
		--- Other :																								
	3301.90.91	---- Of mustard	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex						2.5%			
	3301.90.92	---- Of nutmeg	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex						2.5%			
	3301.90.93	---- Of pepper	kg						Free	Free		4%	1.5%	Free	Free	18%	Ex						2.5%			
	3301.90.94	---- Of vanilla	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex						2.5%			
	3301.90.95	---- Of cardamom	kg						Free	Free		5%	4.5%	10%	10%	18%	Ex						2.5%			
	3301.90.96	---- Of ginger	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%			
	3301.90.99	---- Other	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%			
33.02		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw material in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.																								
		- Of a kind used in the food or drink industries:																								
	3302.10.10	--- Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%					2.5%			
	3302.10.20	--- Other preparations based on odoriferous substances, of a kind used for the manufacture of beverages, having an alcoholic strength by volume not exceeding 0.5% vol	kg						Free	Free		5%	4.5%	10%	20%	18%	10%	6%					2.5%			
	3302.10.90	--- Other	kg						Free	Free		5% or Rs.243/- per L	5% or Rs.243/- per L	Free	20% or Rs.950/- per L	18%	10%	6%	5% or Rs. 250/= per L	Free			2.5%			
	3302.90	- Other	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%			

