

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.																				
		- Coal, whether or not pulverized, but not agglomerated :																				
	2701.11	-- Anthracite	kg		Free			Free	Free		Free		Free	Free	Free	18%	Ex				Ex	
	2701.12	-- Bituminous coal	kg					Free	Free		Free		Free	Free	Free	18%	Ex				Ex	
	2701.19	-- Other coal	kg					Free	Free		Free		Free	Free	Free	18%	Ex				Ex	
	2701.20	- Briquettes, ovoids and similar solid fuels manufactured from coal	kg					Free	Free		Free		Free	Free	Free	18%	Ex				2.5%	
27.02		Lignite, whether or not agglomerated, excluding jet.																				
	2702.10	- Lignite, whether or not pulverized, but not agglomerated	kg					Free	Free		Free	Free	Free	Free	Free	18%	Ex				2.5%	
	2702.20	- Agglomerated lignite	kg					Free	Free		Free	Free	Free	Free	Free	18%	Ex				2.5%	
27.03	2703.00	Peat (including peat litter), whether or not agglomerated.	kg					Free	Free		Free	Free	Free	Free	Free	18%	10%	6%			2.5%	
27.04	2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	kg					Free	Free		Free	Free	Free	Free	Free	18%	10%	6%			2.5%	
27.05	2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	kg					Free	Free		Free	Free	Free	Free	Free	18%	Ex				2.5%	
27.06	2706.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	kg					Free	Free		Free	Free	Free	Free	Free	18%	10%	6%			2.5%	

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27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.																				
	2707.10	- Benzol (benzene)	kg					Free	Free		Free	Free	Free	Free	18%	Ex						2.5%
	2707.20	- Toluol (toluene)	kg					Free	Free		Free	Free	Free	Free	18%	Ex						2.5%
	2707.30	- Xylol (xylenes)	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%
	2707.40	- Naphthalene	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%
	2707.50	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ISO 3405 method (equivalent to the ASTM D86 method)	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%

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		-	Other :																					
	2707.91	--	Creosote oils	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	2707.99	--	Other	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
27.08			Pitch and pitch coke, obtained from coal tar or from other mineral tars.																					
	2708.10	-	Pitch	kg					Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	2708.20	-	Pitch coke	kg					Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
27.09			Petroleum oils and oils obtained from bituminous minerals, crude																					
	2709.00.10	---	Petroleum oils	kg						Free		Free	Free	Free	Free	Ex	2.5%	2.0%					Ex	
	2709.00.90	---	Other	kg						Free		Free	Free	Free	Free	18%	Ex						2.5%	

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27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations: waste oils.																					
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :																					
	2710.12	-- Light oils and preparations :																					
	2710.12.10	--- Aviation spirit	kg	L									Free	Free	Ex	Ex						Ex	
	2710.12.20	--- Petrol :																					
	2710.12.21	---- Petrol having Octane number of 92	kg	L										Rs.50/= per l	18%	Ex					Rs.72/= per litre	Ex	
	2710.12.22	---- Petrol having Octane number of 95	kg	L										Rs.50/= per l	18%	Ex					Rs.72/= per litre	Ex	
	2710.12.29	---- Other	kg	L										Rs.50/= per l	18%	Ex					Rs.72/= per litre	Ex	
	2710.12.30	--- Motor spirit other than petrol	kg	L									Free	Free	18%	7.5%	6.0%					Ex	
	2710.12.40	--- Spirit type jet fuel	kg	L									Free	Free	Ex	7.5%	6.0%					Ex	
	2710.12.90	--- Other	kg	L										30%	18%	7.5%						Ex	
	2710.19	-- Other :																					
	2710.19.10	--- Kerosene other than kerosene type jet fuel	kg	L									Free	Free	Ex	Ex						Ex	
	2710.19.20	--- Kerosene type jet fuel	kg	L									Free	Free	Ex	Ex						Ex	
	2710.19.30	--- Other medium oils and preparations	kg	L										30%	18%	7.5%						Ex	
	2710.19.40	--- Gas oil / Diesel :																					

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	2710.19.41	---- Super Diesel that contains sulphur not exceeding 10 mg/kg (ppm)	kg	L											Rs.25/= per l	18%	Ex			Rs.57/= per litre	Ex			
	2710.19.42	---- Other Diesel that contains sulphur exceeding 10 mg/kg (ppm) but not exceeding 500mg/kg (ppm)	kg	L											Rs.25/= per l	EX	Ex			Rs.50/= per litre	Ex			
	2710.19.49	---- Other	kg	L											Rs.25/= per l	18%	Ex			Rs.57/= per litre	Ex			
	2710.19.50	--- Narrow boiling range oils of distillation range not exceeding a span of 500 C and the flash point above 70 °C	kg											Free	Free	18%	7.5%	6.0%				Ex		
	2710.19.60	--- Fuel oil	kq	L										Free	Free	EX	7.5%	6.0%				Ex		
	2710.19.70	--- Lubricating oils (Base-oils) for the preparation of lubricants	kg	L											20% or Rs.150/= per ka	18%	10%			16% or Rs.110/= per ka		2.5%		
	2710.19.80	--- Lubricants	kg	L											20% or Rs.200/= per kg	18%	10%			25% or Rs.250/= per kg		2.5%		
	2710.19.90	--- Other	kq	L											30%	18%	7.5%					Ex		
	2710.20	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel other than waste oils	kg												Rs.15/= per l	18%	7.5%						Ex	
		- Waste oils :																						
	2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	B											4.5%	20%	18%	Ex					Ex	
	2710.99	-- Other	kg	L											20%	Con	7.5%						Ex	
27.11		Petroleum gases and other gaseous hydrocarbons.																						
		- Liquefied :																						
	2711.11	-- Natural gas	kg	L						Free				Free	Free	Free	18%	Ex					2.5%	
	2711.12	-- Propane	kq	L						Free		Free		Free	Free	Free	18%	Ex					2.5%	
	2711.13	-- Butanes	kq	L						Free		Free		Free	Free	Free	18%	10%	6%				2.5%	
	2711.14	-- Ethylene, propylene, butylene and butadiene	kg	L						Free				Free	Free	Free	18%	10%	6%				2.5%	
	2711.19	-- Other :																						
	2711.19.10	--- Liquefied Petroleum Gas	kg	L/S						Free				Free	Free	Free	18%	Ex					Ex	