



HS Hdg	HS Code	Description	Unit	ICL/SLST	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	
	8701.24.10	--- Not more than five years old	u							Free	Free	4%	1.5%	Free	Free	18%	10.0%	6.0%							2.5%	
	8701.24.20	--- More than five years old	u	L						Free	Free	4%	1.5%	Free	Free	18%	10.0%	6.0%							2.5%	
	8701.29	-- Other :	u																							
	8701.29.10	--- Not more than five years old	u							Free	Free	4%	1.5%	Free	Free	18%	10.0%	6.0%							2.5%	
	8701.29.20	--- More than five years old	u	L						Free	Free	4%	1.5%	Free	Free	18%	10.0%	6.0%							2.5%	
	8701.30	- Track-laying tractors :																								
	8701.30.10	--- Not more than five years old	u							Free	Free	4%	1.5%	Free	Free	18%	10%	6%							2.5%	
	8701.30.20	--- More than five years old	u	L						Free	Free	4%	1.5%	Free	Free	18%	10%	6%							2.5%	
	8701.91	-- Other, of an engine power :																								
	8701.91.10	--- Not exceeding 18kW : 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%	
<b>87.02</b>		<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>																								



HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL				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
	8702.10.75	---- Other, not more than five years old	u										Free	Free	18%	10%	6%						2.5%	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%	30%	18%	Ex	Ex				300%			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%	30%	18%	Ex	Ex				300%			Rs 5.5 Mn	90%
	8702.20.12	---- Modified Vehicles of heading 87.03, more than two years old	u	LS									20.0%	30%	18%	Ex	Ex				300%			Rs 5.5 Mn	90%
	8702.20.19	---- Other	u										10.0%	30%	18%	Ex	Ex				200%			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%	30%	18%	Ex	Ex				300%			Rs 5.5 Mn	90%
	8702.20.29	---- Other	u	LS									10.0%	30%	18%	Ex	Ex				200%			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%	30%	18%	Ex	Ex				300%			Rs 5.5 Mn	90%
	8702.20.32	---- Modified vehicles of heading 87.03, more than two years old	u	LS									20.0%	30%	18%	Ex	Ex				300%			Rs 5.5 Mn	90%
	8702.20.39	---- Other	u										10.0%	30%	18%	Ex	Ex				Rs.5,130,850/- per unit			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%	30%	18%	Ex	Ex				300%			Rs 5.5 Mn	90%
	8702.20.49	---- Other	u	LS									10.0%	30%	18%	Ex	Ex				Rs.6,639,950/- 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, not more than ten years old :																							
	8702.20.51	---- Modified vehicles of heading 87.03, not more than two years old	u										20.0%	30%	18%	Ex	Ex				300%			Rs 5.5 Mn	90%
	8702.20.52	---- Modified vehicles of heading 87.03, more than two years old	u	LS									20.0%	30%	18%	Ex	Ex				300%			Rs 5.5 Mn	90%
	8702.20.53	---- Other, not more than five years old	u										Free	Free	18%	10%	6%						2.5%	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%
		--- 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%	30%	18%	Ex	Ex				300%			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%	30%	18%	Ex	Ex				300%			Rs 5.5 Mn	90%

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL				Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8702.20.72	---- Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	30%	18%	Ex	Ex			300%			Rs 5.5 Mn	90%
	8702.20.73	---- Other, not more than five years old	u											Free	Free	18%	10.0%	6.0%					2.5%	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%	30%	18%	Ex	Ex			300%			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%	30%	18%	Ex	Ex			300%			Rs 5.5 Mn	80%
	8702.30.12	---- Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	30%	18%	Ex	Ex			300%			Rs 5.5 Mn	80%
	8702.30.19	---- Other	u											10.0%	30%	18%	Ex	Ex			200%			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%	30%	18%	Ex	Ex			300%			Rs 5.5 Mn	80%
	8702.30.29	---- Other	u	LS										10.0%	30%	18%	Ex	Ex			200%			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%	30%	18%	Ex	Ex			300%			Rs 5.5 Mn	80%
	8702.30.32	---- Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	30%	18%	Ex	Ex			300%			Rs 5.5 Mn	80%
	8702.30.39	---- Other	u											10.0%	30%	18%	Ex	Ex			Rs.4,829,050/- per unit			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%	30%	18%	Ex	Ex			300%			Rs 5.5 Mn	80%
	8702.30.49	---- Other	u	LS										10.0%	30%	18%	Ex	Ex			Rs.6,036,300/- 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, not more than ten years old :																							
	8702.30.51	---- Modified vehicles of heading 87.03, not more than two years old	u											20.0%	30%	18%	Ex	Ex			300%			Rs 5.5 Mn	80%
	8702.30.52	---- Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	30%	18%	Ex	Ex			300%			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%	30%	18%	Ex	Ex			300%			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%	30%	18%	Ex	Ex			300%			Rs 5.5 Mn	80%

HS Hdg	HS Code	Description	Unit	ICL/SLST	Prerogative Duty										Gen Duty	VAT	PAL				Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold
	8702.30.72	---- Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	30%	18%	Ex	Ex			300%			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%	30%	18%	Ex	Ex			300%			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%	30%	18%	Ex	Ex			300%			Rs 6.0 Mn	60%
	8702.40.12	---- Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	30%	18%	Ex	Ex			300%			Rs 6.0 Mn	60%
	8702.40.19	---- Other	u											10.0%	30%	18%	Ex	Ex			200%			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%	30%	18%	Ex	Ex			300%			Rs 6.0 Mn	60%
	8702.40.29	---- Other	u	LS										10.0%	30%	18%	Ex	Ex			200%			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%	30%	18%	Ex	Ex			300%			Rs 6.0 Mn	60%
	8702.40.32	---- Modified vehicles of heading 87.03, more than two years old	u	LS										20.0%	30%	18%	Ex	Ex			300%			Rs 6.0 Mn	60%
	8702.40.39	---- Other	u											10.0%	30%	18%	Ex	Ex			Rs.4,225,400/- per unit			Rs 6.0 Mn	0%
		--- Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																							
	8702.40.41	---- Modified vehicles of heading 87.03	u	LS										20%	30%	18%	Ex	Ex			300%			Rs 6.0 Mn	60%
	8702.40.49	---- Other	u	LS										10%	30%	18%	Ex	Ex			Rs.4,829,050/- 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, not more than ten years old :																							
	8702.40.51	---- Modified Vehicles of heading 87.03, not more than two years old	u											20%	30%	18%	Ex	Ex			300%			Rs 6.0 Mn	60%
	8702.40.52	---- Modified Vehicles of heading 87.03, more than two years old	u	LS										20%	30%	18%	Ex	Ex			300%			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%	30%	18%	Ex	Ex			300%			Rs 6.0 Mn	60%
	8702.40.69	---- Other	u	LS										10%	30%	18%	Ex	Ex			Rs3,018,150/- per unit			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%	30%	18%	Ex	Ex			300%			Rs 6.0 Mn	60%
	8702.40.72	---- Modified vehicles of heading 87.03, more than two years old	u	LS										20%	30%	18%	Ex	Ex			300%			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%

HS Hdg	HS Code	Description	Unit	ICL/SLST	Prerogative Duty										Gen Duty	VAT	PAL				Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax							
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold						
	8702.40.79	---- 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%	30%	18%	Ex	Ex								300%		Rs 6.0 Mn	60%	
	8702.40.89	---- Other	u	LS											10%	30%	18%	Ex	Ex								Rs.3,018,150/- per unit		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%	30%	18%	Ex	Ex								240%		Rs 5.0 Mn	100%	
	8702.90.13	---- Modified Vehicles of heading 87.03, more than two years old	u	LS											20%	30%	18%	Ex	Ex								240%		Rs 5.0 Mn	100%	
	8702.90.19	---- Other	u												20%	30%	18%	Ex	Ex								150%		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%	30%	18%	Ex	Ex								240%		Rs 5.0 Mn	100%	
	8702.90.29	---- Other	u	LS											20%	30%	18%	Ex	Ex								150%		Rs 5.0 Mn	0%	
		--- Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :																													
	8702.90.32	---- Modified Vehicles of heading 87.03, not more than two years old	u												20%	30%	18%	Ex	Ex								240%		Rs 5.0 Mn	100%	
	8702.90.33	---- Modified Vehicles of heading 87.03, more than two years old	u	LS											20%	30%	18%	Ex	Ex								240%		Rs 5.0 Mn	100%	
	8702.90.39	---- Other	u												20%	30%	18%	Ex	Ex								Rs.2,100/- per cm <sup>3</sup>		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%	30%	18%	Ex	Ex								240%		Rs 5.0 Mn	100%	
	8702.90.49	---- Other	u	LS											20%	30%	18%	Ex	Ex								Rs.2,100/- per cm <sup>3</sup>		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%	30%	18%	Ex	Ex								240%		Rs 5.0 Mn	100%	
	8702.90.54	---- Modified Vehicles of heading 87.03, more than two years old	u	LS											20%	30%	18%	Ex	Ex								240%		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%	30%	18%	Ex	Ex								240%		Rs 5.0 Mn	100%	
	8702.90.69	---- 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 :																													
	8702.90.73	---- Modified Vehicles of heading 87.03, not more than two years old	u												20%	30%	18%	Ex	Ex								240%		Rs 5.0 Mn	100%	
	8702.90.74	---- Modified Vehicles of heading 87.03, more than two years old	u	LS											20%	30%	18%	Ex	Ex								240%		Rs 5.0 Mn	100%	
	8702.90.75	---- Other, not more than five years old	u												Free	Free	18%	10%											2.5%	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 :																													

HS Hdg	HS Code	Description	Unit	ICL/SLST	Preferential Duty										Gen Duty	VAT	PAL				Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold		
	8702.90.81	---- Modified Vehicles of heading 87.03	u	LS											20%	30%	18%	Ex	Ex			240%			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 :																									
		--- 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%	30%	18%	Ex	Ex			Rs.482,900/- per unit			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%	30%	18%	Ex	Ex			Rs.482,900/- per unit			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%	30% or Rs.2,250,000 per unit	18%	10%	6%					2.5%	Rs 5.0 Mn	0%	
	8703.21.20	--- Ambulances and prison vans more than three years old	u	LS											20%	30% or Rs.2,250,000 per unit	18%	10%	6%					2.5%	Rs 5.0 Mn	0%	
	8703.21.30	--- Hearses not more than three years old	u												20%	30%	18%	Ex	Ex			Rs.2,100/- per cm <sup>3</sup>					
	8703.21.40	--- Hearses more than three years old	u	LS											20%	30%	18%	Ex	Ex			Rs.2,100/- per cm <sup>3</sup>					
		--- Auto-trishaws :																									
	8703.21.51	---- With two-stroke petrol engine	u	LS											10%	30%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>					
	8703.21.52	---- Other, driven by liquefied petroleum (LP) gas , not more than two years old	u												10%	30%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>					
	8703.21.53	---- Other, driven by liquefied petroleum (LP) gas , more than two years old	u	LS											10%	30%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>					
	8703.21.54	---- Other, not more than two years old	u												10%	30%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>					
	8703.21.55	---- Other, more than two years old	u	LS											10%	30%	18%	Ex	Ex			Rs.2,900/- per cm <sup>3</sup>					
		--- Motor cars including station wagons and racing cars, not more than three years old :																									
	8703.21.62	---- Go-Karts	u				Free								20%	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				24%								20%	30%	18%	Ex	Ex			Rs.482,900/- per unit			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												20%	30%	18%	Ex	Ex			Rs.1,992,000/-per unit or Rs.2,450/- per cm <sup>3</sup>			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			24%								20%	30%	18%	Ex	Ex			Rs.482,900/- per unit			Rs 5.0 Mn	0%	
	8703.21.73	---- All - terrain vehicle (ATV)	u												Free	Free	18%	10%	6%					2.5%	Rs 5.0 Mn	0%	

HS Hdg	HS Code	Description	Unit	ICL/SLST	Prerogative Duty										Gen Duty	VAT	PAL				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							
	8703.21.79	---- Other	u	LS				24%						20%	30%	18%	Ex	Ex								Rs.1,992,000/-per unit or Rs.2,450/-per cm <sup>3</sup>			Rs 5.0 Mn	100%		
		--- Other :																														
	8703.21.92	---- Not more than three years old	u				24%							20%	30%	18%	Ex	Ex								Rs.1,992,000/-per unit or Rs.2,450/-per cm <sup>3</sup>			Rs 5.0 Mn	100%		
	8703.21.93	---- More than three years old	u	LS			24%							20%	30%	18%	Ex	Ex								Rs.1,992,000/-per unit or Rs.2,450/-per cm <sup>3</sup>			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%	30% or Rs.2,250,000 per unit	18%	10%	6%							2.5%			Rs 5.0 Mn	0%			
	8703.22.20	---- Ambulances and prison vans, more than three years old	u	LS										20%	30% or Rs.2,250,000 per unit	18%	10%	6%						2.5%			Rs 5.0 Mn	0%				
	8703.22.30	---- Hearses not more than three years old	u											20%	30%	18%	Ex	Ex								Rs.3,000/- per cm <sup>3</sup>						
	8703.22.40	---- Hearses more than three years old	u	LS										20%	30%	18%	Ex	Ex								Rs.3,000/- per cm <sup>3</sup>						
	8703.22.50	--- Motor cars including station wagons and racing cars, not more than three years old	u											20%	30%	18%	Ex	Ex								1000 cm <sup>3</sup> <x≤1300cm <sup>3</sup> =Rs .3,850/- per cm <sup>3</sup>			Rs 5.0 Mn	100%		
																										1300 cm <sup>3</sup> <x≤1500cm <sup>3</sup> =Rs .4,450/- per cm <sup>3</sup>			Rs 5.0 Mn	100%		
	8703.22.60	--- Motor cars including station wagons and racing cars, more than three years old	u	LS										20%	30%	18%	Ex	Ex								1000 cm <sup>3</sup> <x≤1300cm <sup>3</sup> =Rs .3,850/- per cm <sup>3</sup>			Rs 5.0 Mn	100%		
																										1300 cm <sup>3</sup> <x≤1500cm <sup>3</sup> =Rs .4,450/- per cm <sup>3</sup>			Rs 5.0 Mn	100%		
	8703.22.70	--- Other, not more than three years old	u											20%	30%	18%	Ex	Ex								1000 cm <sup>3</sup> <x≤1300cm <sup>3</sup> =Rs .3,850/- per cm <sup>3</sup>			Rs 5.0 Mn	100%		
																										1300 cm <sup>3</sup> <x≤1500cm <sup>3</sup> =Rs .4,450/- per cm <sup>3</sup>			Rs 5.0 Mn	100%		
	8703.22.80	--- Other, more than three years old	u	LS										20%	30%	18%	Ex	Ex								1000 cm <sup>3</sup> <x≤1300cm <sup>3</sup> =Rs .3,850/- per cm <sup>3</sup>			Rs 5.0 Mn	100%		
																										1300 cm <sup>3</sup> <x≤1500cm <sup>3</sup> =Rs .4,450/- per cm <sup>3</sup>			Rs 5.0 Mn	100%		
	8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :																														















HS Hdg	HS Code	Description	Unit	ICL/SLSI	Prerogative Duty										Gen Duty	VAT	PAL				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
	8703.40.62	---- Ambulances and prison vans more than three years old	u	LS										10.0%	30%	18%	10%	6%				2.5%	Rs 5.5 Mn	0%	
	8703.40.63	---- Hearses not more than three years old	u											10.0%	30%	18%	Ex	Ex		Rs.3,000/- per cm <sup>3</sup>					
	8703.40.64	---- Hearses more than three years old	u	LS										10.0%	30%	18%	Ex	Ex		Rs.3,000/- per cm <sup>3</sup>					
	8703.40.68	---- Other, not more than three years old	u											10.0%	30%	18%	Ex	Ex		2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs .7,250/- per cm <sup>3</sup>			Rs 5.5 Mn	80%	
																				2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs .8,450/- per cm <sup>3</sup>			Rs 5.5 Mn	80%	
																				2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs .9,650/- per cm <sup>3</sup>			Rs 5.5 Mn	80%	
	8703.40.69	---- Other, more than three years old	u	LS										10.0%	30%	18%	Ex	Ex		2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs .7,250/- per cm <sup>3</sup>			Rs 5.5 Mn	80%	
																				2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs .8,450/- per cm <sup>3</sup>			Rs 5.5 Mn	80%	
																				2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs .9,650/- per cm <sup>3</sup>			Rs 5.5 Mn	80%	
		--- Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :	u																						
	8703.40.71	---- Not more than three years old	u											10.0%	30%	18%	Ex	Ex		2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs .7,250/- per cm <sup>3</sup>			Rs 5.5 Mn	80%	
																				2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs .8,450/- per cm <sup>3</sup>			Rs 5.5 Mn	80%	
																				2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs .9,650/- per cm <sup>3</sup>			Rs 5.5 Mn	80%	
	8703.40.72	---- More than three years old	u	LS										10.0%	30%	18%	Ex	Ex		2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs .7,250/- per cm <sup>3</sup>			Rs 5.5 Mn	80%	
																				2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs .8,450/- per cm <sup>3</sup>			Rs 5.5 Mn	80%	
																				2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs .9,650/- per cm <sup>3</sup>			Rs 5.5 Mn	80%	
		--- Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																							
	8703.40.81	---- Ambulances and prison vans not more than three years old	u											10.0%	30%	18%	10%	6%				2.5%	Rs 5.5 Mn	0%	
	8703.40.82	---- Ambulances and prison vans more than three years old	u	LS										10.0%	30%	18%	10%	6%				2.5%	Rs 5.5 Mn	0%	

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Prerogative Duty										Gen Duty	VAT	PAL				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			
																										CESS		
	8703.40.83	----	Hearse not more than three years old	u										10.0%	30%	18%	Ex	Ex										
	8703.40.84	----	Hearse more than three years old	u	LS									10.0%	30%	18%	Ex	Ex										
	8703.40.88	----	Other, not more than three years old	u				27.0%						10.0%	30%	18%	Ex	Ex									Rs 5.5 Mn	80%
	8703.40.89	----	Other, more than three years old	u	LS			27.0%						10.0%	30%	18%	Ex	Ex									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				27.0%						10.0%	30%	18%	Ex	Ex									Rs 5.5 Mn	80%
	8703.40.92	----	More than three years old	u	LS			27.0%						10.0%	30%	18%	Ex	Ex									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%	30%	18%	10%	6%								2.5%	Rs 5.5 Mn	0%
	8703.50.12	----	Ambulances and prison vans more than three years	u	LS									10.0%	30%	18%	10%	6%								2.5%	Rs 5.5 Mn	0%
	8703.50.13	----	Hearse not more than three years old	u										10.0%	30%	18%	Ex	Ex										
	8703.50.14	----	Hearse more than three years old	u	LS									10.0%	30%	18%	Ex	Ex										
	8703.50.15	----	Auto-trishaws, not more than two years old	u										10.0%	30%	18%	Ex	Ex										
	8703.50.16	----	Auto-trishaws, more than two years old	u	LS									10.0%	30%	18%	Ex	Ex										
	8703.50.18	----	Other, not more than three years old	u										10.0%	30%	18%	Ex	Ex									Rs 5.5 Mn	90%
	8703.50.19	----	Other, more than three years old	u	LS									10.0%	30%	18%	Ex	Ex									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%	30%	18%	Ex	Ex									Rs.482,900/- per unit	0%



HS Hdg	HS Code	Description	Unit	ICL/SLSI	Prerogative Duty										Gen Duty	VAT	PAL				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	
																										Cess
	8703.50.61	----	Ambulances and prison vans not more than three years old	u										10%	30%	18%	10%	6%						2.5%	Rs 5.5 Mn	0%
	8703.50.62	----	Ambulances and prison vans more than three years old	u	LS									10%	30%	18%	10%	6%						2.5%	Rs 5.5 Mn	0%
	8703.50.63	----	Hearses not more than three years old	u										10%	30%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>					
	8703.50.64	----	Hearses more than three years old	u	LS									10%	30%	18%	Ex	Ex			Rs.4,800/- per cm <sup>3</sup>					
	8703.50.68	----	Other, not more than three years old	u										10%	30%	18%	Ex	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs .8,450/- per cm <sup>3</sup>			Rs 5.5 Mn	90%	
				u										10%	30%	18%	Ex	Ex			2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs .9,650/- per cm <sup>3</sup>			Rs 5.5 Mn	90%	
				u																	2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs .10,850/- per cm <sup>3</sup>			Rs 5.5 Mn	90%	
	8703.50.69	----	Other, more than three years old	u	LS									10%	30%	18%	Ex	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs .8,450/- per cm <sup>3</sup>			Rs 5.5 Mn	90%	
				u																	2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs .9,650/- per cm <sup>3</sup>			Rs 5.5 Mn	90%	
				u																	2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs .10,850/- per cm <sup>3</sup>			Rs 5.5 Mn	90%	
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																							
	8703.50.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg, not more than three years old	u				27%						10%	30%	18%	Ex	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs .8,450/- per cm <sup>3</sup>			Rs 5.5 Mn	90%	
				u																	2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs .9,650/- per cm <sup>3</sup>			Rs 5.5 Mn	90%	
				u																	2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs .10,850/- per cm <sup>3</sup>			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				27%						10%	30%	18%	10%	6%						2.5%	Rs 5.5 Mn	0%
	8703.50.78	----	Other, not more than three years old	u				27%						10%	30%	18%	Ex	Ex			2000 cm <sup>3</sup> <x≤2500cm <sup>3</sup> =Rs .8,450/- per cm <sup>3</sup>			Rs 5.5 Mn	90%	
				u																	2500 cm <sup>3</sup> <x≤2750cm <sup>3</sup> =Rs .9,650/- per cm <sup>3</sup>			Rs 5.5 Mn	90%	
				u																	2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs .10,850/- per cm <sup>3</sup>			Rs 5.5 Mn	90%	









HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL			CESS		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG	Free threshold Value				Rate on the amount exceeding Luxury Tax Free Threshold		
	8703.60.84	---- Hearses more than three years old	u	LS										10%	30%	18%	Ex	Ex				Rs.4,250/- per cm <sup>3</sup>					
	8703.60.88	---- Other, not more than three years old	u											10%	30%	18%	Ex	Ex				3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs .10,850/- per cm <sup>3</sup>		Rs 5.5 Mn	80%		
4000 cm <sup>3</sup> <=Rs.12,050/- per cm <sup>3</sup>																							Rs 5.5 Mn	80%			
	8703.60.89	---- Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex				3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs .10,850/- per cm <sup>3</sup>		Rs 5.5 Mn	80%		
4000 cm <sup>3</sup> <=Rs.12,050/- per cm <sup>3</sup>																							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%	30%	18%	Ex	Ex				3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs .10,850/- per cm <sup>3</sup>		Rs 5.5 Mn	80%		
4000 cm <sup>3</sup> <=Rs.12,050/- per cm <sup>3</sup>																							Rs 5.5 Mn	80%			
	8703.60.92	---- More than three years old	u	LS										10%	30%	18%	Ex	Ex				3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs .10,850/- per cm <sup>3</sup>		Rs 5.5 Mn	80%		
4000 cm <sup>3</sup> <=Rs.12,050/- per cm <sup>3</sup>																							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%	30%	18%	10%	6%						2.5%	Rs 5.5 Mn	0%	
	8703.70.12	---- Ambulances and prison vans more than three years	u	LS										10%	30%	18%	10%	6%						2.5%	Rs 5.5 Mn	0%	
	8703.70.13	---- Hearses not more than three years old	u											10%	30%	18%	Ex	Ex				Rs.2,450/- per cm <sup>3</sup>					
	8703.70.14	---- Hearses more than three years old	u	LS										10%	30%	18%	Ex	Ex				Rs.2,450/- per cm <sup>3</sup>					
	8703.70.15	---- Auto-trishaws, not more than two years old	u											10%	30%	18%	Ex	Ex				Rs.1,750/- per cm <sup>3</sup>					
	8703.70.16	---- Auto-trishaws, more than two years old	u	LS										10%	30%	18%	Ex	Ex				Rs.1,750/- per cm <sup>3</sup>					
	8703.70.18	---- Other, not more than three years old	u											10%	30%	18%	Ex	Ex				Rs.4,150/- per cm <sup>3</sup>		Rs 5.5 Mn	90%		
	8703.70.19	---- Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex				Rs.4,150/- per cm <sup>3</sup>		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%	Free	18%	10%	6%						2.5%	Rs 5.5 Mn	0%	
	8703.70.22	---- Go-Karts, more than three years old	u	LS										10%	Free	18%	10%	6%						2.5%	Rs 5.5 Mn	0%	

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL				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						
																										CESS	CESS	CESS	CESS		
	8703.70.23	---- Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u											10%	30%	18%	Ex	Ex								Rs.482,900/- per unit			Rs 5.5 Mn	0%	
	8703.70.24	---- Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	u	LS										10%	30%	18%	Ex	Ex								Rs.482,900/- per unit			Rs 5.5 Mn	0%	
	8703.70.25	---- All terrain vehicle (ATV), not more than three years old	u											10%	30%	18%	10%	6%						2.5%					Rs 5.5 Mn	0%	
	8703.70.26	---- All terrain vehicle (ATV), more than three years old	u	LS										10%	30%	18%	10%	6%						2.5%					Rs 5.5 Mn	0%	
	8703.70.28	---- Other, not more than three years old	u											10%	30%	18%	Ex	Ex								Rs.4,150/- per cm <sup>3</sup>			Rs 5.5 Mn	90%	
	8703.70.29	---- Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex								Rs.4,150/- per cm <sup>3</sup>			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%	30%	18%	10%	6%						2.5%					Rs 5.5 Mn	0%	
	8703.70.32	---- Ambulances and prison vans, more than three years old	u	LS										10%	30%	18%	10%	6%						2.5%					Rs 5.5 Mn	0%	
	8703.70.33	---- Hearses not more than three years old	u											10%	30%	18%	Ex	Ex								Rs.2,450/- per cm <sup>3</sup>					
	8703.70.34	---- Hearses more than three years old	u	LS										10%	30%	18%	Ex	Ex								Rs.2,450/- per cm <sup>3</sup>					
	8703.70.35	---- Motor cars including station wagons and racing cars, not more than three years old	u											10%	30%	18%	Ex	Ex								Rs.4,150/- per cm <sup>3</sup>			Rs 5.5 Mn	90%	
	8703.70.36	---- Motor cars including station wagons and racing cars, more than three years old	u	LS										10%	30%	18%	Ex	Ex								Rs.4,150/- per cm <sup>3</sup>			Rs 5.5 Mn	90%	
	8703.70.38	---- Other, not more than three years old	u											10%	30%	18%	Ex	Ex								Rs.4,150/- per cm <sup>3</sup>			Rs 5.5 Mn	90%	
	8703.70.39	---- Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex								Rs.4,150/- per cm <sup>3</sup>			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%	30%	18%	10%	6%						2.5%					Rs 5.5 Mn	0%	
	8703.70.42	---- Ambulances and prison vans more than three years old	u	LS										10%	30%	18%	10%	6%						2.5%					Rs 5.5 Mn	0%	
	8703.70.43	---- Hearses not more than three years old	u											10%	30%	18%	Ex	Ex								Rs.3,600/- per cm <sup>3</sup>					
	8703.70.44	---- Hearses more than three years old	u	LS										10%	30%	18%	Ex	Ex								Rs.3,600/- per cm <sup>3</sup>					
	8703.70.48	---- Other, not more than three years old	u											10%	30%	18%	Ex	Ex								Rs.8,300/- per cm <sup>3</sup>			Rs 5.5 Mn	90%	
	8703.70.49	---- Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex								Rs.8,300/- per cm <sup>3</sup>			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%	30%	18%	Ex	Ex									Rs.5,550/- per cm <sup>3</sup>			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%	30%	18%	Ex	Ex									Rs.5,550/- per cm <sup>3</sup>			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%	30%	18%	Ex	Ex									Rs.6,900/- per cm <sup>3</sup>			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%	30%	18%	Ex	Ex									Rs.6,900/- per cm <sup>3</sup>			Rs 5.5 Mn	90%
	8703.70.58	---- Other, not more than three years old	u											10%	30%	18%	Ex	Ex								Rs.8,300/- per cm <sup>3</sup>			Rs 5.5 Mn	90%	
	8703.70.59	---- Other, more than three years old	u	LS										10%	30%	18%	Ex	Ex								Rs.8,300/- per cm <sup>3</sup>			Rs 5.5 Mn	90%	





HS Hdg	HS Code	Description	Unit	ICL/SLST	Preferential Duty										Gen Duty	VAT	PAL				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													
	8703.80.11	---- Not more than two years old	u											10%	30%	18%	Ex	Ex																				
	8703.80.12	---- More than two years old	u	LS										10%	30%	18%	Ex	Ex																				
		---- 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%	30%	18%	Ex	Ex																				
	8703.80.22	---- More than 3 years old	u	LS										10%	30%	18%	Ex	Ex																				
		---- 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%	30%	18%	Ex	Ex																				
	8703.80.32	---- Capacity of motors exceeding 50kW, but not exceeding 100kW	u											10%	30%	18%	Ex	Ex																				
	8703.80.33	---- Capacity of motors exceeding 100kW, but not exceeding 200kW	u											10%	30%	18%	Ex	Ex																				
	8703.80.34	---- Capacity of motors exceeding 200kW	u											10%	30%	18%	Ex	Ex																				
		---- 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%	30%	18%	Ex	Ex																				
	8703.80.42	---- Capacity of motors exceeding 50kW but not exceeding 100kW	u	LS										10%	30%	18%	Ex	Ex																				
	8703.80.43	---- Capacity of motors exceeding 100kW but not exceeding 200kW	u	LS										10%	30%	18%	Ex	Ex																				
	8703.80.44	---- Capacity of motors exceeding 200kW	u	LS										10%	30%	18%	Ex	Ex																				
		---- 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%	30%	18%	Ex	Ex																				

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		CESS		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax								
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold							
	8703.80.52	---- Capacity of motors exceeding 50kW, but not exceeding 100kW	u											10%	30%	18%	Ex	Ex									Rs.24,100/- per kW for not more than one year old			Rs 6.0 Mn	60%	
																											Rs.36,200 per kW for other			Rs 6.0 Mn	60%	
	8703.80.53	---- Capacity of motors exceeding 100kW, but not exceeding 200kW	u											10%	30%	18%	Ex	Ex									Rs.36,200/- per kW for not more than one year old			Rs 6.0 Mn	60%	
																											Rs.60,400/- per kW for not more than one year old			Rs 6.0 Mn	60%	
	8703.80.54	---- Capacity of motors exceeding 200kW	u											10%	30%	18%	Ex	Ex									Rs.96,600 per kW for not more than one year old			Rs 6.0 Mn	60%	
																											Rs.132,800/- per kW for other			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%	30%	18%	Ex	Ex									Rs.48,300/- per kW			Rs 6.0 Mn	60%	
	8703.80.62	---- Capacity of motors exceeding 50kW but not exceeding 100kW	u	LS										10%	30%	18%	Ex	Ex									Rs.72,400 per kW			Rs 6.0 Mn	60%	
	8703.80.63	---- Capacity of motors exceeding 100kW but not exceeding 200kW	u	LS										10%	30%	18%	Ex	Ex									Rs.108,700/- per kW			Rs 6.0 Mn	60%	
	8703.80.64	---- Capacity of motors exceeding 200kW	u	LS										10%	30%	18%	Ex	Ex									Rs.144,900/- per kW			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%	30%	18%											Rs. 30,770/- per kW for not more than one year old			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%	30%	18%											Rs. 57,960/- per kW			Rs 6.0 Mn	60%	
	8703.80.73	---- Capacity of motors exceeding 50kW but not exceeding 100kW, not more than three years old												10%	30%	18%											Rs.40,970/- per kW for not more than one year old			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%	30%	18%											Rs.86,880/- per kW			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%	30%	18%											Rs.41,630/- per kW for not more than one year old			Rs 6.0 Mn	60%	
																										Rs. 63,420 /-per kW for Other						
	8703.80.76	---- Capacity of motors exceeding 100kW but not exceeding 200kW, more than three years old	u	L										10%	30%	18%											Rs. 130,440/- per kW			Rs 6.0 Mn	60%	





HS Hdg	HS Code	Description	Unit	ICL/SLSI	Prerogative 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	Excise	Rate on the amount exceeding Luxury Tax Free Threshold																
	8704.21.43	---- Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	30%	18%	Ex	Ex																				
	8704.21.44	---- Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	30%	18%	Ex	Ex																				
		--- 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%	30%	18%	Ex	Ex																				
	8704.21.52	---- More than four years old	u	LS										10.0%	30%	18%	Ex	Ex																				
		--- 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%	30%	18%	Ex	Ex																				
	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%	30%	18%	Ex	Ex																				
	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%	30%	18%	Ex	Ex																				
	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%	30%	18%	Ex	Ex																				
	8704.21.65	---- Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u											20.0%	30%	18%	Ex	Ex																				
	8704.21.66	---- Other Vehicles, Cargo carrying capacity of less than 800kg, more than four years old	u	LS										20.0%	30%	18%	Ex	Ex																				
	8704.21.67	---- Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	30%	18%	Ex	Ex																				
	8704.21.68	---- Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	30%	18%	Ex	Ex																				
		--- 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%	30%	18%	Ex	Ex																				
	8704.21.72	---- More than four years old	u	LS										20.0%	30%	18%	Ex	Ex																				
		--- Other :																																				
	8704.21.91	---- Other vehicles with separate bodies for cabin and cargo area, not more than four years old	u											20.0%	30%	18%	Ex	Ex																				
	8704.21.92	---- Other vehicles with separate bodies for cabin and cargo area, more than four years old	u	LS										20.0%	30%	18%	Ex	Ex																				
	8704.21.93	---- Other vehicles not more than four years old	u											20.0%	30%	18%	Ex	Ex																				

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL				CESS				Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax										
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG	Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold																
	8704.21.99	---- Other vehicles more than four years old	u	LS										20.0%	30%	18%	Ex	Ex																				
	8704.22	-- 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 :																																				
	8704.22.41	---- Not more than five years old	u				Free	Free	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	Free	Free	18%	Ex	Ex																				
	8704.22.43	---- More than ten years old	u	LS			Free	Free	Free	Free	Free	Free	Free	Free	Free	18%	Ex	Ex																				
		--- Garbage trucks equipped with waste compacting mechanism :																																				
	8704.22.51	---- Not more than five years old	u				Free	Free	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	Free	Free	18%	Ex	Ex																				
		--- Other :																																				
	8704.22.61	---- Not more than five years old	u				Free	Free	Free	Free	Free	Free	Free	Free	Free	18%	Ex	Ex																				
	8704.22.62	---- More than five years old but less than ten years old	u				Free	Free	Free	Free	Free	Free	Free	Free	Free	18%	Ex	Ex																				
	8704.22.63	---- More than ten years old	u	LS			Free	Free	Free	Free	Free	Free	Free	Free	Free	18%	Ex	Ex																				
	8704.23	-- g.v.w. exceeding 20 tonnes :																																				
		--- Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :																																				
	8704.23.51	---- Not more than five years old	u				Free	Free	Free	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	Free	Free	18%	Ex	Ex																				
	8704.23.53	---- More than ten years old	u	LS			Free	Free	Free	Free	Free	Free	Free	Free	Free	18%	Ex	Ex																				
		--- Garbage trucks equipped with waste compacting mechanism :																																				
	8704.23.61	---- Not more than five years old	u				Free	Free	Free	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	Free	Free	Free	18%	Ex	Ex																				
		--- Other :																																				
	8704.23.71	---- Not more than five years old	u				Free	Free	Free	Free	Free	Free	Free	Free	Free	18%	Ex	Ex																				
	8704.23.72	---- More than five years old but less than ten years old	u				Free	Free	Free	Free	Free	Free	Free	Free	Free	18%	Ex	Ex																				
	8704.23.73	---- More than ten years old	u	LS			Free	Free	Free	Free	Free	Free	Free	Free	Free	18%	Ex	Ex																				
		- Other, with only spark-ignition internal combustion piston engine :																																				
	8704.31	-- g.v.w. not exceeding 5 tonnes :																																				
		--- Special purpose tankers/bowsers and trucks :																																				
	8704.31.11	---- Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	u				Free						Free	Free	Free	18%	10%	6%																				2.5%
	8704.31.12	---- Tankers / bowsers with stainless steel tanks for transport of milk more than five years old	u	LS			Free						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	Free	18%	10%	6%																				2.5%



HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL				CESS		Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax										
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG	Excise	Surcharge				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%	30%	18%	Ex	Ex				Rs.724,350 per unit													
	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%	30%	18%	Ex	Ex				Rs.1,207,250 per unit													
	8704.31.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u											20.0%	30%	18%	Ex	Ex				Rs.1,810,900 per unit													
	8704.31.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	u	LS										20.0%	30%	18%	Ex	Ex				Rs.3,018,150 per unit													
	8704.31.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u											20.0%	30%	18%	Ex	Ex				Rs.1,810,900 per unit													
	8704.31.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20.0%	30%	18%	Ex	Ex				Rs.3,018,150 per unit													
		---	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%	30%	18%	Ex	Ex				Rs.2,100/- per cm <sup>3</sup>													
	8704.31.72	----	More than four years old	u	LS										20.0%	30%	18%	Ex	Ex				Rs.2,100/- per cm <sup>3</sup>													
		----	Other :																																	
	8704.31.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old	u											20.0%	30%	18%	Ex	Ex				Rs.6,036,300 per unit													
	8704.31.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old	u	LS										20.0%	30%	18%	Ex	Ex				Rs.7,243,550 per unit													
	8704.31.93	----	Other not more than four years old	u											20.0%	30%	18%	Ex	Ex				Rs.2,100/- per cm <sup>3</sup>													
	8704.31.99	----	Other more than four years old	u	LS										20.0%	30%	18%	Ex	Ex				Rs.2,100/- per cm <sup>3</sup>													
	8704.32	--	g.v.w. exceeding 5 tonnes :																																	
		---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :																																	
	8704.32.41	----	Not more than five years old	u					Free	Free	Free	Free	Free	Free	Free	Free	Free	18%	10%	6%																
	8704.32.42	----	More than five years old but not more than ten years old	u					Free	Free	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	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	Free	Free	18%	10%	6%																
	8704.32.52	----	More than five years old	u	LS				Free	Free	Free	Free	Free	Free	Free	Free	Free	18%	Ex	Ex				Rs.150,900 per unit												
		----	Other :																																	
	8704.32.61	----	Not more than five years old	u					Free	Free	4%	1.5%	Free	Free	Free	Free	Free	18%	Ex	Ex				Rs.1,207,250 per unit												
	8704.32.62	----	More than five years old but not more than ten years old	u					Free	Free	4%	1.5%	Free	Free	Free	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	Free	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 :																																	

HS Hdg	HS Code	Description	Unit	ICL/SLST	Prerogative 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	-- q.v.w. not exceeding 5 tonnes																																					
		--- Special purpose tankers/bowsers and trucks :																																					
	8704.41.11	---- Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	u				Free						Free	Free	18%	10.0%	6.0%																						
	8704.41.12	---- 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%																						
	8704.41.13	---- Garbage trucks equipped with waste compacting mechanism, not more than five years old	u										Free	Free	18%	10.0%	6.0%																						
	8704.41.14	---- Garbage trucks equipped with waste compacting mechanism, more than five years old	u	LS									Free	Free	18%	10.0%	6.0%																						
		--- Auto-trishaws :																																					
	8704.41.21	---- Not more than four years old	u										Free	Free	18%	10.0%	6.0%																						
	8704.41.22	---- More than four years old	u	LS									Free	Free	18%	10.0%	6.0%																						
		--- 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%	30%	18%	10%	Ex																				
	8704.41.32	---- for vehicles of national subdivision 8704.41.44, more than four years old	u	LS											20.0%	30%	18%	10%	Ex																				
	8704.41.33	---- for vehicles of national subdivision 8704.41.51, not more than four years old	u												20.0%	30%	18%	10%	6%																				
	8704.41.34	---- for vehicles of national subdivision 8704.41.52, more than four years old	u	LS											20.0%	30%	18%	10%	Ex																				
	8704.41.35	---- for vehicles of national subdivision 8704.41.63, not more than four years old	u												20.0%	30%	18%	10%	Ex																				
	8704.41.36	---- for vehicles of national subdivision 8704.41.64, more than four years old	u	LS											20.0%	30%	18%	10%	Ex																				
	8704.41.37	---- for vehicles of national subdivision 8704.41.67, not more than four years old	u												20.0%	30%	18%	10%	Ex																				
	8704.41.38	---- for vehicles of national subdivision 8704.41.68, more than four years old	u	LS											20.0%	30%	18%	10%	Ex																				
		--- 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%	30%	18%	10%	Ex																				
	8704.41.42	---- Cargo carrying capacity of less than 800kg , more than four years old	u	LS											10.0%	30%	18%	10%	Ex																				
	8704.41.43	---- Cargo carrying capacity of 800kg or more, not more than four years old	u												20.0%	30%	18%	10%	Ex																				
	8704.41.44	---- Cargo carrying capacity of 800kg or more, more than four years old	u	LS											20.0%	30%	18%	10%	Ex																				
		--- 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%	30%	18%	10%	Ex																				
	8704.41.52	---- More than four years old	u	LS											10.0%	30%	18%	10%	Ex																				





HS Hdg	HS Code	Description	Unit	ICL/SLSI	Prerogative 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						
	8704.51.33	----	for vehicles of national subdivision 8704.51.51, not more than four years old	u											20%	30%	18%	10%	6%				Rs.543,250/-per unit					
	8704.51.34	----	for vehicles of national subdivision 8704.51.52, more than four years old	u	LS										20%	30%	18%	10%	Ex				Rs.1,086,550/-per unit					
	8704.51.35	----	for vehicles of national subdivision 8704.51.63, not more than four years old	u											20%	30%	18%	10%	Ex				Rs.543,250/-per unit					
	8704.51.36	----	for vehicles of national subdivision 8704.51.64, more than four years old	u	LS										20%	30%	18%	10%	Ex				Rs.1,086,550/-per unit					
	8704.51.37	----	for vehicles of national subdivision 8704.51.67, not more than four years old	u											20%	30%	18%	10%	Ex				Rs.1,569,450/-per unit					
	8704.51.38	----	for vehicles of national subdivision 8704.51.68, more than four years old	u	LS										20%	30%	18%	10%	Ex				Rs.2,776,700/-per unit					
		---	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%	30%	18%	10%	Ex				Rs.664,000/-per unit					
	8704.51.42	----	Cargo carrying capacity of less than 800kg, more than four years old	u	LS										10%	30%	18%	10%	Ex				Rs.1,086,550/-per unit					
	8704.51.43	----	Cargo carrying capacity of 800kg or more, not more than four years old	u											20%	30%	18%	10%	Ex				Rs.664,000/-per unit					
	8704.51.44	----	Cargo carrying capacity of 800kg or more, more than four years old	u	LS										20%	30%	18%	10%	Ex				Rs.1,086,550/-per unit					
		---	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%	30%	18%	10%	Ex				Rs.664,000/-per unit					
	8704.51.52	----	More than four years old	u	LS										10%	30%	18%	10%	Ex				Rs.2,173,050/-per unit					
		---	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%	30%	18%	10%	Ex				Rs.664,000/-per unit					
	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%	30%	18%	10%	Ex				Rs.1,086,550/-per unit					
	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%	30%	18%	10%	Ex				Rs.664,000/-per unit					
	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%	30%	18%	10%	Ex				Rs.1,086,550/-per unit					
	8704.51.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u											20%	30%	18%	10%	Ex				Rs.1,569,450/-per unit					



HS Hdg	HS Code	Description	Unit	ICL/SLST	Prerogative 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		
	8704.60.41	---- Capacity of motors not exceeding 50kW	u	LS										20%	30%	18%	Ex	6%			Rs.48,300/= per kW						
	8704.60.42	---- Capacity of motors exceeding 50kW, but not exceeding 100kW	u	LS										20%	30%	18%	Ex	6%			Rs.72,400/= per kW						
	8704.60.43	---- Capacity of motors exceeding 100kW, but not exceeding 200kW	u	LS										20%	30%	18%	Ex	6%			Rs.108,700/= per kW						
	8704.60.44	---- Capacity of motors exceeding 200kW	u	LS										20%	30%	18%	Ex	6%			Rs.144,900/= per kW						
	8704.90	- Other :																									
	8704.90.10	--- Not more than five years old	u											10%	30%	18%	Ex	6%			Rs.1,207,250/= per unit						
	8704.90.90	--- Other	u	LS										20%	30%	18%	Ex	Ex			Rs.1,810,900 per unit						
<b>87.05</b>		<b>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).</b>																									
	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 :																									
	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 :																									
	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 :																									
	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 :																									
		--- 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 :																									
	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 :																									
	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%		

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL				Excise (S.P.D)	Surcharge on Customs Duty	SSCL	Luxury Tax			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				Free threshold Value	Rate on the amount exceeding Luxury Tax Free Threshold		
	8705.90.47	---- Other, not more than seven years old	u					Free	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	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	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	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	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	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	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	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	u					Free	Free	Free	Free	Free	Free	Free	Free	18%	Ex	Ex				Rs.1,810,900 per unit			Rs 5.0 Mn	0%	
	8705.90.92	---- g.v.w. not exceeding 4 tonnes, more than seven years old	u	LS				Free	Free	Free	Free	Free	Free	Free	Free	18%	Ex	Ex				Rs.3,018,150 per unit			Rs 5.0 Mn	0%	
	8705.90.93	---- g.v.w. exceeding 4 tonnes, not more than seven years old	u					Free	Free	Free	Free	Free	Free	Free	Free	18%	10%	6%						2.5%	Rs 5.0 Mn	0%	
	8705.90.94	---- g.v.w. exceeding 4 tonnes, more than seven years old	u	LS				Free	Free	Free	Free	Free	Free	Free	Free	18%	Ex							2.5%	Rs 5.0 Mn	0%	
<b>87.06</b>		<b>Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.</b>																									
	8706.00.10	--- New chassis fitted with engines for motor vehicles of heading 87.02, for the transport of twenty eight or more passengers including the driver	u		Free								Free	Free	Free	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%	20%	18%	Ex	Ex				Rs.1,207,250/= per unit					
	8706.00.30	--- New chassis fitted with engines for motor vehicles of heading 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 with a g.v.w. of 3,000 kg or more	u										Free	Free	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%	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	20%	18%	Ex	Ex				Rs.2,414,500 per unit					
<b>87.07</b>		<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>																									
	8707.10	- For the vehicles of heading 87.03 :																									
	8707.10.10	--- Used vehicle bodies fully equipped with fittings and accessories	u	LS									10.0%	20%	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%	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%	20%	18%	Ex	Ex				Rs.1,086,550 per unit					

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL				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			
	8707.10.40	---	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 :																									
	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	----	Rough 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	----	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						
	8707.90.90	---	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	kg						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%	5%	Free				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	5% or Rs.40,000 per cut portion	Free	Rs.362,200 per unit						
	8708.29.90	---	Other	kg						Free			5%	5%	20.0%	20%	18%	10%	6%	5%	Free				2.5%			

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL				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	
																										CESS
	8708.30	- Brakes and servo-brakes; parts thereof	kg							Free	Free	5%	5%		20%	18%	10%		5%					2.5%		
	8708.40	- Gear boxes and parts thereof	kg							Free	Free	5%	5%		20%	18%	10%	6%	5%	Free				2.5%		
	8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	kg							Free	Free	5%	5%		20%	18%	10%	6%	5%	Free				2.5%		
	8708.70	- Road wheels and parts and accessories thereof :																								
	8708.70.10	--- Rims fitted with tyres, showing signs of wear	kg	LS								5%	5%		20%	18%	Ex		5%					2.5%		
	8708.70.20	--- Other, rims fitted with tyres	kg									5%	5%		20%	18%	10%		5%					2.5%		
	8708.70.90	--- Other	kg									5%	5%		20%	18%	10%		5%					2.5%		
	8708.80	- Suspension systems and parts thereof (including shock-absorbers)	kg							Free	Free	5%	5%		20%	18%	10%	6%	5%	Free				2.5%		
		- Other parts and accessories :																								
	8708.91	--- Radiators and parts thereof :																								
	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	kg							Free	Free	5%	5%		20%	18%	10%		5%					2.5%		
	8708.94	-- Steering wheels, steering columns and steering boxes; parts thereof	kg							Free	Free	5%	5%		20%	18%	10%	6%	5%	Free				2.5%		
	8708.95	-- Safety airbags with inflater system; parts thereof	kg												20%	18%	10%		5%					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%	10%	Free				2.5%		
	8708.99.30	--- Other used chassis not fitted with engines, but with or without fittings	kg	LS										20.0%	20%	18%	Ex		10%	Free				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	5% or Rs.75,000 per cut portion	Free	Rs.362,200 per unit					
	8708.99.90	--- Other	kg												20%	18%	10%	6%	5%	Free				2.5%		



HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL				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			
	8711.50.10	--- Exceeding 800 cc but not exceeding 1000 cc, not more than three years old	u							Free	Free	4%	1.5%	Free	Free	18%	Ex	Ex										
	8711.50.20	--- Exceeding 800 cc but not exceeding 1000 cc, more than three years old	u	LS					Free	Free	4%	1.5%	Free	Free	18%	Ex	Ex											
	8711.50.30	--- Other, not more than three years old	u						Free	Free	4%	1.5%	Free	Free	18%	Ex	Ex											
	8711.50.40	--- Other, more than three years old	u	LS					Free	Free	4%	1.5%	Free	Free	18%	Ex	Ex											
	8711.60	- With electric motor for propulsion :																										
	8711.60.10	--- Not more than three years old	u	LS [Except Motorcycles unregistered in any country (Brand New)]					Free	Free			Free	Free	Free	18%	Ex	Ex										
	8711.60.20	--- More than three years old	u	LS					Free	Free			Free	Free	Free	18%	Ex	Ex										
	8711.90	- Other	u						Free	Free	4%	1.5%	Free	Free	18%	10%	6%											2.5%
<b>87.12</b>	<b>8712.00</b>	<b>Bicycles and other cycles (including delivery tricycles), not motorised.</b>																										
	8712.00.10	--- Delivery tricycles	u												30%	18%	Ex											2.5%
	8712.00.20	--- Used bicycle	u	LS											30% or Rs.9,900/= per unit	18%	10%		10% or Rs.2400/= per unit									2.5%
	8712.00.90	--- Other	u	L											30% or Rs.9,900/= per unit	18%	10%		10% or Rs.2400/= per unit									2.5%
<b>87.13</b>		<b>Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.</b>																										
	8713.10	- Not mechanically propelled	u						Free	Free			Free	Free	Free	Ex	10%	Ex										
	8713.90	- Other	u						Free	Free			Free	Free	Free	Ex	10%	Ex										
<b>87.14</b>		<b>Parts and accessories of vehicles of headings 87.11 to 87.13.</b>																										
	8714.10	- Of motorcycles (including mopeds) :																										
	8714.10.10	--- Frames, with or without front fork	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	18%	10%	6%											2.5%
	8714.91	- Other :																										
	8714.91.10	--- Bicycle frames	kg							Free					20%	18%	10%	6%										2.5%



HS Hdg	HS Code	Description	Unit	ICL/SLST	Preferential Duty										Gen Duty	VAT	PAL				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%	5%	Free			2.5%																		
	8716.90.90	--- Others	kg							Free	Free		4%	1.5%	Free	Free	18%	10%	6%					2.5%																		
		cm <sup>3</sup>																																								
		- cubic centimeter of the engine																																								
		kW																																								
		- kilowatt of the motor power of the engine																																								
		1000 cm <sup>3</sup> < x<= 1300 cm <sup>3</sup>																																								
		- of cylinder capacity exceeding 1000 cc but not exceeding 1300 cc																																								
		1300 cm <sup>3</sup> < x<= 1500 cm <sup>3</sup>																																								
		- of cylinder capacity exceeding 1300 cc but not exceeding 1500 cc																																								
		2000 cm <sup>3</sup> < x<= 2500 cm <sup>3</sup>																																								
		- of cylinder capacity exceeding 2000 cc but not exceeding 2500 cc																																								
		2500 cm <sup>3</sup> < x<= 2750 cm <sup>3</sup>																																								
		- of cylinder capacity exceeding 2500 cc but not exceeding 2750 cc																																								
		2750 cm <sup>3</sup> < x<= 3000 cm <sup>3</sup>																																								
		- of cylinder capacity exceeding 2750 cc but not exceeding 3000 cc																																								
		3000 cm <sup>3</sup> < x<= 4000 cm <sup>3</sup>																																								
		- of cylinder capacity exceeding 3000 cc but not exceeding 4000 cc																																								
		4000 cm <sup>3</sup> <																																								
		- of cylinder capacity exceeding 4000 cc																																								