

Chapter 87

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

Notes.

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

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

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

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

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

Subheading Note.

1.- Subheading 8708.22 covers :

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

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

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

| HS Hdg | HS Code | | Description | Un it | 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 |
| 87.01 | | | Tractors (other than tractors of heading 87.09) (+). | | | | | | | | | | | | | | | | | | | | | | | |
| | 8701.10 | - | Single axle tractors : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8701.10.10 | --- | More than ten years old | u | L | | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8701.10.90 | --- | Other | u | | | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | | - | Road tractors for semi-trailers : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8701.21 | -- | With only compression-ignition internal combustion piston engine (diesel or semi-diesel) : | u | | | | | | | | | | | | | | | | | | | | | | |
| | 8701.21.10 | --- | Not more than five years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10.0% | 6.0% | | | | | 2.5% | | |
| | 8701.21.20 | --- | More than five years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10.0% | 6.0% | | | | | 2.5% | | |
| | 8701.22 | -- | With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion : | u | | | | | | | | | | | | | | | | | | | | | | |
| | 8701.22.10 | --- | Not more than five years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10.0% | 6.0% | | | | | 2.5% | | |
| | 8701.22.20 | --- | More than five years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10.0% | 6.0% | | | | | 2.5% | | |
| | 8701.23 | -- | With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion : | u | | | | | | | | | | | | | | | | | | | | | | |
| | 8701.23.10 | --- | Not more than five years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10.0% | 6.0% | | | | | 2.5% | | |
| | 8701.23.20 | --- | More than five years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10.0% | 6.0% | | | | | 2.5% | | |
| | 8701.24 | -- | With only electric motor for propulsion : | u | | | | | | | | | | | | | | | | | | | | | | |
| | 8701.24.10 | --- | Not more than five years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10.0% | 6.0% | | | | | 2.5% | | |
| | 8701.24.20 | --- | More than five years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10.0% | 6.0% | | | | | 2.5% | | |
| | 8701.29 | -- | Other : | u | | | | | | | | | | | | | | | | | | | | | | |
| | 8701.29.10 | --- | Not more than five years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10.0% | 6.0% | | | | | 2.5% | | |
| | 8701.29.20 | --- | More than five years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10.0% | 6.0% | | | | | 2.5% | | |
| | 8701.30 | - | Track-laying tractors : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8701.30.10 | --- | Not more than five years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8701.30.20 | --- | More than five years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | | - | Other, of an engine power : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8701.91 | -- | Not exceeding 18kW : | | | | | | | | | | | | | | | | | | | | | | | |

| 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 |
| | 8701.91.10 | --- | Agricultural tractors, not more than ten years old | u | | | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8701.91.20 | --- | Agricultural tractors, more than ten years old | u | L | | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8701.91.30 | --- | Other, not more than ten years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8701.91.40 | --- | Other, more than ten years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8701.92 | -- | Exceeding 18 kW but not exceeding 37 kW : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8701.92.10 | --- | Agricultural tractors, not more than ten years old | u | | | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8701.92.20 | --- | Agricultural tractors, more than ten years old | u | L | | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8701.92.30 | --- | Other, not more than ten years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8701.92.40 | --- | Other, more than ten years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8701.93 | -- | Exceeding 37 kW but not exceeding 75 kW : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8701.93.10 | --- | Agricultural tractors, not more than ten years old | u | | | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8701.93.20 | --- | Agricultural tractors, more than ten years old | u | L | | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8701.93.30 | --- | Other, not more than ten years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8701.93.40 | --- | Other, more than ten years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8701.94 | -- | Exceeding 75 kW but not exceeding 130 kW : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8701.94.10 | --- | Agricultural tractors, not more than ten years old | u | | | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8701.94.20 | --- | Agricultural tractors, more than ten years old | u | L | | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8701.94.30 | --- | Other, not more than ten years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8701.94.40 | --- | Other, more than ten years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8701.95 | -- | Exceeding 130 kW : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8701.95.10 | --- | Agricultural tractors, not more than ten years old | u | | | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8701.95.20 | --- | Agricultural tractors, more than ten years old | u | L | | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8701.95.30 | --- | Other, not more than ten years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8701.95.40 | --- | Other, more than ten years old | u | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| 87.02 | | | Motor vehicles for the transport of ten or more persons, including the driver. | | | | | | | | | | | | | | | | | | | | | | | |
| | 8702.10 | - | With only compression-ignition internal combustion piston engine (diesel or semi-diesel) : | | | | | | | | | | | | | | | | | | | 50% | | | | |
| | | --- | Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8702.10.12 | ---- | Modified Vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | 300% | 50% | 2.5% | Rs 5.0 Mn | 120% |
| | 8702.10.13 | ---- | Modified Vehicles of heading 87.03, more than two years old. | u | LS | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | 300% | 50% | 2.5% | Rs 5.0 Mn | 120% |
| | 8702.10.19 | ---- | Other | u | | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | 200% | 50% | 2.5% | Rs 5.0 Mn | 0% |
| | | --- | Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8702.10.21 | ---- | Modified Vehicles of heading 87.03 | u | LS | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | 300% | 50% | 2.5% | Rs 5.0 Mn | 120% |
| | 8702.10.29 | ---- | Other | u | LS | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | 200% | 50% | 2.5% | Rs 5.0 Mn | 0% |
| | | --- | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8702.10.32 | ---- | Modified Vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | 300% | 50% | 2.5% | Rs 5.0 Mn | 120% |
| | 8702.10.33 | ---- | Modified Vehicles of heading 87.03, more than two years old | u | LS | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | 300% | 50% | 2.5% | Rs 5.0 Mn | 120% |
| | 8702.10.39 | ---- | Other | u | | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | Rs.5,432,650/- per unit | 50% | 2.5% | Rs 5.0 Mn | 0% |

| HS Hdg | HS Code | | Description | Un it | 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 |
| | | --- | Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8702.10.41 | ---- | Modified Vehicles of heading 87.03 | u | LS | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | 300% | 50% | 2.5% | Rs 5.0 Mn | 120% | |
| | 8702.10.49 | ---- | Other | u | LS | | | | | | | | | 20.0% | 30% | 18% | Ex | 6% | | | Rs.7,243,550/- per unit | 50% | 2.5% | Rs 5.0 Mn | 0% | |
| | | --- | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8702.10.53 | ---- | Modified Vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | 300% | 50% | 2.5% | Rs 5.0 Mn | 120% | |
| | 8702.10.54 | ---- | Modified Vehicles of heading 87.03, more than two years old | u | LS | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | 300% | 50% | 2.5% | Rs 5.0 Mn | 120% | |
| | 8702.10.55 | ---- | Other, not more than five years old | u | | | | | | | | | | Free | Free | 18% | 10% | 6% | | | | 2.5% | Rs 5.0 Mn | 0% | | |
| | 8702.10.59 | ---- | Other | u | LS | | | | | | | | | Free | Free | 18% | Ex | Ex | | | Rs.1,810,900/- per unit | | 2.5% | Rs 5.0 Mn | 0% | |
| | | | Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8702.10.61 | ---- | Modified Vehicles of heading 87.03 | u | LS | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | 300% | 50% | 2.5% | Rs 5.0 Mn | 120% | |
| | 8702.10.69 | ---- | Other | u | LS | | | | | | | | | Free | Free | 18% | Ex | Ex | | | Rs.3,018,150/- per unit | | 2.5% | Rs 5.0 Mn | 0% | |
| | | --- | Other, not more than ten years old : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8702.10.73 | ---- | Modified Vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | 300% | 50% | 2.5% | Rs 5.0 Mn | 120% | |
| | 8702.10.74 | ---- | Modified Vehicles of heading 87.03, more than two years old | u | LS | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | 300% | 50% | 2.5% | Rs 5.0 Mn | 120% | |
| | 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 | | 2.5% | 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% | 50% | 2.5% | Rs 5.0 Mn | 120% | |
| | 8702.10.89 | ---- | Other | u | LS | | | | | | | | | Free | Free | 18% | Ex | Ex | | | Rs.3,018,150/- per unit | | 2.5% | 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 : | | | | | | | | | | | | | | | | | | 50% | | | | | |
| | | --- | 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% | 50% | 2.5% | 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% | 50% | 2.5% | Rs 5.5 Mn | 90% | |
| | 8702.20.19 | ---- | Other | u | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | 200% | 50% | 2.5% | 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% | 50% | 2.5% | Rs 5.5 Mn | 90% | |
| | 8702.20.29 | ---- | Other | u | LS | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | 200% | 50% | 2.5% | 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% | 50% | 2.5% | 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% | 50% | 2.5% | Rs 5.5 Mn | 90% | |
| | 8702.20.39 | ---- | Other | u | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.5,130,850/- per unit | 50% | 2.5% | 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% | 50% | 2.5% | Rs 5.5 Mn | 90% | |
| | 8702.20.49 | ---- | Other | u | LS | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.6,639,950/- per unit | 50% | 2.5% | Rs 5.5 Mn | 0% | |

| HS Hdg | HS Code | | Description | Un it | 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | --- | 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% | 50% | 2.5% | 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% | 50% | 2.5% | 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 | | 2.5% | 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% | 50% | 2.5% | Rs 5.5 Mn | 90% | |
| | 8702.20.69 | ---- | Other | u | LS | | | | | | | | | Free | Free | 18% | Ex | Ex | | | Rs.3,018,150/- per unit | | 2.5% | 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% | 50% | 2.5% | Rs 5.5 Mn | 90% | |
| | 8702.20.72 | ---- | Modified vehicles of heading 87.03, more than two years old | u | LS | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | 300% | 50% | 2.5% | 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 | | 2.5% | 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% | 50% | 2.5% | Rs 5.5 Mn | 90% | |
| | 8702.20.89 | ---- | Other | u | LS | | | | | | | | | Free | Free | 18% | Ex | Ex | | | Rs.3,018,150/- per unit | | 2.5% | 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% | 50% | 2.5% | 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% | 50% | 2.5% | Rs 5.5 Mn | 80% | |
| | 8702.30.19 | ---- | Other | u | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | 200% | 50% | 2.5% | 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% | 50% | 2.5% | Rs 5.5 Mn | 80% | |
| | 8702.30.29 | ---- | Other | u | LS | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | 200% | 50% | 2.5% | 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% | 50% | 2.5% | 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% | 50% | 2.5% | Rs 5.5 Mn | 80% | |
| | 8702.30.39 | ---- | Other | u | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.4,829,050/- per unit | 50% | 2.5% | 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% | 50% | 2.5% | Rs 5.5 Mn | 80% | |
| | 8702.30.49 | ---- | Other | u | LS | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.6,036,300/- per unit | 50% | 2.5% | 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% | 50% | 2.5% | 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% | 50% | 2.5% | 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 | | 2.5% | 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 : | | | | | | | | | | | | | | | | | | | | | | | |

| 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8702.30.61 | ---- | Modified vehicles of heading 87.03 | u | LS | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | 300% | 50% | 2.5% | Rs 5.5 Mn | 80% | |
| | 8702.30.69 | ---- | Other | u | LS | | | | | | | | | Free | Free | 18% | Ex | Ex | | | Rs.3,018,150/- per unit | | 2.5% | 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% | 50% | 2.5% | Rs 5.5 Mn | 80% | |
| | 8702.30.72 | ---- | Modified vehicles of heading 87.03, more than two years old | u | LS | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | 300% | 50% | 2.5% | 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 | | 2.5% | Rs 5.5 Mn | 0% | |
| | | --- | Other, more than ten years old : | | | | | | | | | | | | | | | | | | | 2.5% | | | | |
| | 8702.30.81 | ---- | Modified vehicles of heading 87.03 | u | LS | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | 300% | 50% | 2.5% | Rs 5.5 Mn | 80% | |
| | 8702.30.89 | ---- | Other | u | LS | | | | | | | | | Free | Free | 18% | Ex | Ex | | | Rs.3,018,150/- per unit | | 2.5% | 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% | 50% | 2.5% | 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% | 50% | 2.5% | Rs 6.0 Mn | 60% | |
| | 8702.40.19 | ---- | Other | u | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | 200% | 50% | 2.5% | 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% | 50% | 2.5% | Rs 6.0 Mn | 60% | |
| | 8702.40.29 | ---- | Other | u | LS | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | 200% | 50% | 2.5% | 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% | 50% | 2.5% | 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% | 50% | 2.5% | Rs 6.0 Mn | 60% | |
| | 8702.40.39 | ---- | Other | u | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.4,225,400/- per unit | 50% | 2.5% | 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% | 50% | 2.5% | Rs 6.0 Mn | 60% | |
| | 8702.40.49 | ---- | Other | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.4,829,050/- per unit | 50% | 2.5% | 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% | 50% | 2.5% | 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% | 50% | 2.5% | Rs 6.0 Mn | 60% | |
| | 8702.40.53 | ---- | Other, not more than five years old | u | | | | | | | | | | Free | Free | 18% | 10% | 6% | | | | 2.5% | Rs 6.0 Mn | 0% | | |
| | 8702.40.59 | ---- | Other | u | LS | | | | | | | | | Free | Free | 18% | Ex | Ex | | | Rs.1,810,900/- per unit | | 2.5% | 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% | 50% | 2.5% | Rs 6.0 Mn | 60% | |
| | 8702.40.69 | ---- | Other | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs3,018,150/- per unit | 50% | 2.5% | Rs 6.0 Mn | 0% | |
| | | --- | Other, not more than ten years old: | | | | | | | | | | | | | | | | | | | 2.5% | | | | |
| | 8702.40.71 | ---- | Modified vehicles of heading 87.03, not more than two years old | u | | | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | 300% | 50% | 2.5% | 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% | 50% | 2.5% | Rs 6.0 Mn | 60% | |
| | 8702.40.73 | ---- | Other, not more than five years old | u | | | | | | | | | | Free | Free | 18% | 10% | 6% | | | | 2.5% | Rs 6.0 Mn | 0% | | |
| | 8702.40.79 | ---- | Other | u | LS | | | | | | | | | Free | Free | 18% | Ex | Ex | | | Rs.1,810,900/- per unit | | 2.5% | Rs 6.0 Mn | 0% | |
| | | --- | Other, more than ten years old: | | | | | | | | | | | | | | | | | | | 2.5% | | | | |
| | 8702.40.81 | ---- | Modified vehicles of heading 87.03 | u | LS | | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | 300% | 50% | 2.5% | Rs 6.0 Mn | 60% | |
| | 8702.40.89 | ---- | Other | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.3,018,150/- per unit | 50% | 2.5% | Rs 6.0 Mn | 0% | |
| | 8702.90 | - | Other : | | | | | | | | | | | | | | | | | | | 2.5% | | | | |

| HS Hdg | HS Code | | Description | Un it | 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | --- | 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% | 50% | 2.5% | 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% | 50% | 2.5% | Rs 5.0 Mn | 100% | |
| | 8702.90.19 | ---- | Other | u | | | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | 150% | 50% | 2.5% | 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% | 50% | 2.5% | Rs 5.0 Mn | 100% | |
| | 8702.90.29 | ---- | Other | u | LS | | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | 150% | 50% | 2.5% | 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% | 50% | 2.5% | 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% | 50% | 2.5% | Rs 5.0 Mn | 100% | |
| | 8702.90.39 | ---- | Other | u | | | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.2,100/- per cm³ | 50% | 2.5% | 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% | 50% | 2.5% | Rs 5.0 Mn | 100% | |
| | 8702.90.49 | ---- | Other | u | LS | | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.2,100/- per cm³ | 50% | 2.5% | 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% | 50% | 2.5% | 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% | 50% | 2.5% | 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 | | 2.5% | 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% | 50% | 2.5% | Rs 5.0 Mn | 100% | |
| | 8702.90.69 | ---- | Other | u | LS | | | | | | | | | Free | Free | 18% | Ex | Ex | | | Rs.3,018,150/- per per unit | | 2.5% | 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% | 50% | 2.5% | 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% | 50% | 2.5% | 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 | | 2.5% | Rs 5.0 Mn | 0% | |
| | | --- | Other, more than ten years old : | | | | | | | | | | | | | | | | | | | | 2.5% | | | |
| | 8702.90.81 | ---- | Modified Vehicles of heading 87.03 | u | LS | | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | 240% | 50% | 2.5% | Rs 5.0 Mn | 100% | |
| | 8702.90.89 | ---- | Other | u | LS | | | | | | | | | Free | Free | 18% | Ex | Ex | | | Rs.3,018,150/- per per unit | | 2.5% | Rs 5.0 Mn | 0% | |
| 87.03 | | | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.10 | - | Vehicles specially designed for travelling on snow; golf cars and similar vehicles : | | | | | | | | | | | | | | | | | | | | | | | |
| | | --- | Not more than three years old : | u | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.10.11 | ---- | Electric Golf cars | | | | | | | | | | | Free | Free | 18% | Ex | Ex | | | Rs.9,050 per kW | | 2.5% | Rs 6.0 Mn | 0% | |
| | 8703.10.19 | ---- | Other | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.482,900/- per unit | 50% | 2.5% | 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 | | 2.5% | Rs 6.0 Mn | 0% | |
| | 8703.10.29 | ---- | Other | | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.482,900/- per unit | 50% | 2.5% | Rs 5.0 Mn | 0% | |

| HS Hdg | HS Code | | Description | Un it | 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 |
| | | - | 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.2,25 0,000 per unit | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.0 Mn | 0% |
| | 8703.21.20 | --- | Ambulances and prison vans more than three years old | u | LS | | | | | | | | 20% | 30% or Rs.2,25 0,000 per unit | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.0 Mn | 0% |
| | 8703.21.30 | --- | Hearses not more than three years old | u | | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.2,100/- per cm³ | 50% | 2.5% | | |
| | 8703.21.40 | --- | Hearses more than three years old | u | LS | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.2,100/- per cm³ | 50% | | | |
| | | --- | Auto-trishaws : | | | | | | | | | | | | | | | | | | | 2.5% | | |
| | 8703.21.51 | ---- | With two-stroke petrol engine | u | LS | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.2,900/- per cm³ | | 2.5% | | |
| | 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 cm³ | | 2.5% | | |
| | 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 cm³ | | 2.5% | | |
| | 8703.21.54 | ---- | Other, not more than two years old | u | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.2,900/- per cm³ | | 2.5% | | |
| | 8703.21.55 | ---- | Other, more than two years old | u | LS | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.2,900/- per cm³ | | 2.5% | | |
| | | --- | 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 | 50% | 2.5% | 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 | | | | 24% | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.1,992,000/-per unit or Rs.2,450/- per cm³ | 50% | 2.5% | 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 | 50% | 2.5% | Rs 5.0 Mn | 0% |
| | 8703.21.73 | ---- | All - terrain vehicle (ATV) | u | | | | | | | | | Free | Free | 18% | 10% | 6% | | | | | 2.5% | Rs 5.0 Mn | 0% |
| | 8703.21.79 | ---- | Other | u | LS | | | 24% | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.1,992,000/-per unit or Rs.2,450/- per cm³ | 50% | 2.5% | 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 cm³ | 50% | 2.5% | 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 cm³ | 50% | 2.5% | 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.2,25 0,000 per unit | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.0 Mn | 0% |
| | 8703.22.20 | ---- | Ambulances and prison vans, more than three years old | u | LS | | | | | | | | 20% | 30% or Rs.2,25 0,000 per unit | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.0 Mn | 0% |
| | 8703.22.30 | ---- | Hearses not more than three years old | u | | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.3,000/- per cm³ | 50% | 2.5% | | |
| | 8703.22.40 | ---- | Hearses more than three years old | u | LS | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.3,000/- per cm³ | 50% | 2.5% | | |
| | 8703.22.50 | --- | Motor cars including station wagons and racing cars, not more than three years old | u | | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | 1000 cm³<x≤1300cm³=R s.3,850/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 100% |
| | | | | | | | | | | | | | | | | | | | | 1300 cm³<x≤1500cm³=R s.4,450/- per cm³ | 50% | | Rs 5.0 Mn | 100% |

| 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 |
| | 8703.22.60 | --- | Motor cars including station wagons and racing cars, more than three years old | u | LS | | | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | 1000 cm³<x≤1300cm³=Rs.3,850/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 100% |
| | | | | | | | | | | | | | | | | | | | | | | 1300 cm³<x≤1500cm³=Rs.4,450/- per cm³ | 50% | | Rs 5.0 Mn | 100% |
| | 8703.22.70 | --- | Other, not more than three years old | u | | | | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | 1000 cm³<x≤1300cm³=Rs.3,850/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 100% |
| | | | | | | | | | | | | | | | | | | | | | | 1300 cm³<x≤1500cm³=Rs.4,450/- per cm³ | 50% | | Rs 5.0 Mn | 100% |
| | 8703.22.80 | --- | Other, more than three years old | u | LS | | | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | 1000 cm³<x≤1300cm³=Rs.3,850/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 100% |
| | | | | | | | | | | | | | | | | | | | | | | 1300 cm³<x≤1500cm³=Rs.4,450/- per cm³ | 50% | | Rs 5.0 Mn | 100% |
| | 8703.23 | -- | Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.23.10 | --- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | | 20% | 30% or Rs.2,250,000 per unit | 18% | Ex | | | | | 50% | 2.5% | Rs 5.0 Mn | 0% |
| | 8703.23.20 | --- | Ambulances and prison vans more than three years old | u | LS | | | | | | | | | | 20% | 30% or Rs.2,250,000 per unit | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.0 Mn | 0% |
| | 8703.23.30 | --- | Hearses not more than three years old | u | | | | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.4,250/- per cm³ | 50% | 2.5% | | |
| | 8703.23.40 | --- | Hearses more than three years old | u | LS | | | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.4,250/- per cm³ | 50% | 2.5% | | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.23.52 | ---- | Of a cylinder capacity not exceeding 1,600 cc | u | | | | | 20.3% | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.5,150/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 100% |
| | 8703.23.55 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc | u | | | | | 20.3% | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.6,400/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 100% |
| | 8703.23.59 | ---- | Other | u | | | | | 20.3% | | | | | | 20% | 30% | 18% | Ex | | | | Rs.7,700/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 100% |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.23.62 | ---- | Of a cylinder capacity not exceeding 1,600 cc | u | LS | | | | 20.3% | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.5,150/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 100% |
| | 8703.23.65 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc | u | LS | | | | 20.3% | | | | | | 20% | 30% | 18% | Ex | | | | Rs.6,400/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 100% |
| | 8703.23.69 | ---- | Other | u | LS | | | | 20.3% | | | | | | 20% | 30% | 18% | Ex | | | | Rs.7,700/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 100% |
| | 8703.23.70 | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old | u | | | | | 27% | | | | | | 20% | 30% | 18% | Ex | Ex | | | 2000 cm³<x≤2500cm³=Rs.8,450/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 100% |
| | | | | | | | | | | | | | | | | | | | | | | 2500 cm³<x≤2750cm³=Rs.9,650/- per cm³ | 50% | | Rs 5.0 Mn | 100% |
| | | | | | | | | | | | | | | | | | | | | | | 2750 cm³<x≤3000cm³=Rs.10,850/- per cm³ | 50% | | Rs 5.0 Mn | 100% |
| | 8703.23.80 | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old | | | | | | | | | | | | | | | | | | | 2000 cm³<x≤2500cm³=Rs.8,450/- per cm³ | 50% | | Rs 5.0 Mn | 100% |

| HS Hdg | HS Code | | Description | Un it | 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 |
| | | - | Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.31 | -- | Of a cylinder capacity not exceeding 1,500 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.31.10 | --- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | 20% | 30% or Rs.3,00 0,000 per unit | 18% | 10% | 6% | | | 50% | 2.5% | Rs 5.0 Mn | 0% | | |
| | 8703.31.20 | --- | Ambulances and prison vans more than three years old | u | LS | | | | | | | | | 20% | 30% or Rs.3,00 0,000 per unit | 18% | 10% | 6% | | | 50% | 2.5% | Rs 5.0 Mn | 0% | | |
| | 8703.31.30 | --- | Hearses not more than three years old | u | | | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.3,600/- per cm³ | 50% | 2.5% | | | |
| | 8703.31.40 | --- | Hearses more than three years old | u | LS | | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.3,600/- per cm³ | 50% | 2.5% | | | |
| | 8703.31.50 | --- | Auto-trishaws not more than two years old | u | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.1,750/- per cm³ | | 2.5% | | | |
| | 8703.31.60 | --- | Auto-trishaws more than two years old | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.1,750/- per cm³ | | 2.5% | | | |
| | 8703.31.70 | --- | Motor cars including station wagons and racing cars, not more than three years old | u | | | | 24% | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.5,550/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 120% | |
| | 8703.31.80 | --- | Motor cars including station wagons and racing cars, more than three years old | u | LS | | | 24% | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.5,550/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 120% | |
| | | --- | Other : | | | | | | | | | | | | | | | | | | | | 2.5% | | | |
| | 8703.31.92 | ---- | Not more than three years old | u | | | | 24% | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.5,550/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 120% | |
| | 8703.31.94 | ---- | More than three years old | u | LS | | | 24% | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.5,550/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 120% | |
| | 8703.32 | -- | Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.32.10 | --- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | 20% | 30% or Rs.3,000,00 0 per unit | 18% | 10% | 6% | | | 50% | 2.5% | Rs 5.0 Mn | 0% | | |
| | 8703.32.20 | --- | Ambulances and prison vans more than three years old | u | LS | | | | | | | | | 20% | 30% or Rs.3,000,000 per unit | 18% | 10% | 6% | | | 50% | 2.5% | Rs 5.0 Mn | 0% | | |
| | 8703.32.30 | --- | Hearses not more than three years old | u | | | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.4,800/- per cm³ | 50% | 2.5% | | | |
| | 8703.32.40 | --- | Hearses more than three years old | u | LS | | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.4,800/- per cm³ | 50% | 2.5% | | | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.32.52 | ---- | Of a cylinder capacity not exceeding 1,600 cc | u | | | | 20.3% | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.6,950/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 120% | |
| | 8703.32.55 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc | u | | | | 20.3% | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.8,300/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 120% | |
| | 8703.32.59 | ---- | Other | u | | | | 20.3% | | | | | | 20% | 30% | 18% | Ex | | | | Rs.9,650/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 120% | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.32.63 | ---- | Of a cylinder capacity not exceeding 1,600 cc | u | LS | | | 20.3% | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.6,950/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 120% | |
| | 8703.32.65 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc | u | LS | | | 20.3% | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.8,300/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 120% | |
| | 8703.32.69 | ---- | Other | u | LS | | | 20.3% | | | | | | 20% | 30% | 18% | Ex | | | | Rs.9,650/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 120% | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.32.71 | ---- | Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg. | u | | | | 27% | | | | | | 20% | 30% | 18% | Ex | 6% | | | Rs.9,650/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 120% | |

| 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.32.79 | ---- | Other | u | | | | 27% | | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.9,650/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 120% |
| | 8703.32.80 | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old | u | LS | | | 27% | | | | | | | 20% | 30% | 18% | Ex | | | | Rs.9,650/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 120% |
| | | --- | Other : | | | | | | | | | | | | | | | | | | | | | 2.5% | | |
| | 8703.32.92 | ---- | Of a cylinder capacity not exceeding 2,000 cc, not more than three years old | u | | | | 20.3% | | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.9,650/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 120% |
| | 8703.32.93 | ---- | Motor - homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc) of a cylinder capacity exceeding 2000cc, not more than three years old | u | | | | 27% | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.0 Mn | 0% |
| | 8703.32.95 | ---- | Other, of a cylinder capacity exceeding 2000 cc, not more than three years old | u | | | | 20.3% | | | | | | | 20% | 30% | 18% | Ex | | | | Rs.9,650/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 120% |
| | 8703.32.97 | ---- | Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old | u | LS | | | 27% | | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.9,650/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 120% |
| | 8703.32.99 | ---- | Other, of a cylinder capacity exceeding 2,000 cc,, more than three years old | u | LS | | | 27% | | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.9,650/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 120% |
| | 8703.33 | -- | Of a cylinder capacity exceeding 2,500 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.33.10 | --- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | | 20% | 30% or 30% or Rs.3,000,000 per unit | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.0 Mn | 0% |
| | 8703.33.20 | --- | Ambulances and prison vans more than three years old | u | LS | | | | | | | | | | 20% | 30% or 30% or Rs.3,000,000 per unit | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.0 Mn | 0% |
| | 8703.33.30 | --- | Hearses not more than three years old | u | | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | Rs.5,400/- per cm³ | 50% | 2.5% | | |
| | 8703.33.40 | --- | Hearses more than three years old | u | LS | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | Rs.5,400/- per cm³ | 50% | 2.5% | | |
| | 8703.33.50 | --- | Motor cars including station wagons and racing cars, not more than three years old | u | | | | 27.0% | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | 2500 cm³<x≤2750cm³=Rs.10,850/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 120% |
| | | | | | | | | | | | | | | | | | | | | | 2750 cm³<x≤3000cm³=Rs.12,050/- per cm³ | 50% | | | Rs 5.0 Mn | 120% |
| | | | | | | | | | | | | | | | | | | | | | 3000 cm³<x≤4000cm³=Rs.13,300/- per cm³ | 50% | | | Rs 5.0 Mn | 120% |
| | | | | | | | | | | | | | | | | | | | | | 4000cm³<=Rs.14,500/- per cm³ | 50% | | | Rs 5.0 Mn | 120% |
| | 8703.33.60 | --- | Motor cars including station wagons and racing cars, more than three years old | u | LS | | | 27.0% | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | 2500 cm³<x≤2750cm³=Rs.10,850/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 120% |
| | | | | | | | | | | | | | | | | | | | | | 2750 cm³<x≤3000cm³=Rs.12,050/- per cm³ | 50% | | | Rs 5.0 Mn | 120% |
| | | | | | | | | | | | | | | | | | | | | | 3000 cm³<x≤4000cm³=Rs.13,300/- per cm³ | 50% | | | Rs 5.0 Mn | 120% |
| | | | | | | | | | | | | | | | | | | | | | 4000cm³<=Rs.14,500/- per cm³ | 50% | | | Rs 5.0 Mn | 120% |
| | | --- | Other, not more than three years old : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.33.71 | ---- | Motor-homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) | u | | | | 27.0% | | | | | | | 10.0% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.0 Mn | 0% |
| | 8703.33.79 | ---- | Other | | | | | | | | | | | | | | 18% | | | | | 2500 cm³<x≤2750cm³=Rs.10,850/- per cm³ | 50% | 2.5% | Rs 5.0 Mn | 120% |
| | | | | | | | | | | | | | | | | | | | | | | 2750 cm³<x≤3000cm³=Rs.12,050/- per cm³ | 50% | | | Rs 5.0 Mn |

| 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 |
| | | | | u | | | | 27.0% | | | | | | 20.0% | 30% | | EX | EX | | | | | 2.5% | | |
| | | | | | | | | | | | | | | | 18% | | | | | 3000 cm³<x≤4000cm³=Rs.13,300/- per cm³ | 50% | | Rs 5.0 Mn | 120% | |
| | | | | | | | | | | | | | | | | | | | | 4000cm³<=Rs.14,500/- per cm³ | 50% | | Rs 5.0 Mn | 120% | |
| | 8703.33.80 | --- | Other, more than three years old | | | | | | | | | | | | | | | | | 2500 cm³<x≤2750cm³=Rs.10,850/- per cm³ | 50% | | Rs 5.0 Mn | 120% | |
| | | | | u | LS | | | 27.0% | | | | | | 20.0% | 30% | 18% | Ex | Ex | | 2750 cm³<x≤3000cm³=Rs.12,050/- per cm³ | 50% | | Rs 5.0 Mn | 120% | |
| | | | | | | | | | | | | | | | | | | | | 3000 cm³<x≤4000cm³=Rs.13,300/- per cm³ | 50% | | Rs 5.0 Mn | 120% | |
| | | | | | | | | | | | | | | | | | | | | 4000cm³<=Rs.14,500/- per cm³ | 50% | | Rs 5.0 Mn | 120% | |
| | 8703.40 | - | Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power : | | | | | | | | | | | | | | | | | | | | | | |
| | | --- | Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc : | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.40.11 | ---- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | 10.0% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.40.12 | ---- | Ambulances and prison vans more than three years old | u | LS | | | | | | | | | 10.0% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.40.13 | ---- | Hearses not more than three years old | u | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.1,550/- per cm³ | 50% | 2.5% | | |
| | 8703.40.14 | ---- | Hearses more than three years old | u | LS | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.1,550/- per cm³ | 50% | 2.5% | | |
| | 8703.40.15 | ---- | Auto-trishaws, not more than two years old | u | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.2,900/- per cm³ | | 2.5% | | |
| | 8703.40.16 | ---- | Auto-trishaws, more than two years old | u | LS | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.2,900/- per cm³ | | 2.5% | | |
| | 8703.40.18 | ---- | Other, not more than three years old | u | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.1,810,900/- per unit | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | 8703.40.19 | ---- | Other, more than three years old | u | LS | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.1,810,900/- per unit | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | --- | Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc : | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.40.21 | ---- | Go-Karts, not more than three years old | u | | | | | | | | | | 10.0% | Free | 18% | 10% | 6% | | | | | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.40.22 | ---- | Go-Karts, more than three years old | u | LS | | | | | | | | | 10.0% | Free | 18% | 10% | 6% | | | | | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.40.23 | ---- | Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old | u | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.482,900/- per unit | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.40.24 | ---- | Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old | u | LS | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.482,900/- per unit | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.40.25 | ---- | All terrain vehicle (ATV), not more than three years old | u | | | | | | | | | | Free | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.40.26 | ---- | All terrain vehicle (ATV), more than three years old | u | LS | | | | | | | | | Free | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.40.28 | ---- | Other, not more than three years old | u | | | | 24% | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.1,810,900/- per unit | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | 8703.40.29 | ---- | Other, more than three years old | u | LS | | | 24% | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.1,810,900/- per unit | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | --- | Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc : | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.40.31 | ---- | Ambulances and prison vans, not more than three years old | u | | | | | | | | | | 10.0% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.40.32 | ---- | Ambulances and prison vans, more than three years old | u | LS | | | | | | | | | 10.0% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.40.33 | ---- | Hearses not more than three years old | u | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.2,450/- per cm³ | 50% | 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 | | | | Free threshold Value | Rate on the amount exceeding Luxury Tax Free Threshold |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.40.34 | ---- | Hearses more than three years old | u | LS | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.2,450/- per cm³ | 50% | 2.5% | | |
| | 8703.40.35 | ---- | Motor cars including station wagons and racing cars, not more than three years old | u | | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | 1000 cm³<x≤1300cm³=Rs.2,750/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 1300 cm³<x≤1500cm³=Rs.3,450/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | 8703.40.36 | ---- | Motor cars including station wagons and racing cars, more than three years old | u | LS | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | 1000 cm³<x≤1300cm³=Rs.2,750/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 1300 cm³<x≤1500cm³=Rs.3,450/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | 8703.40.38 | ---- | Other, not more than three years old | u | | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | 1000 cm³<x≤1300cm³=Rs.2,750/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 1300 cm³<x≤1500cm³=Rs.3,450/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | 8703.40.39 | ---- | Other, more than three years old | u | LS | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | 1000 cm³<x≤1300cm³=Rs.2,750/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 1300 cm³<x≤1500cm³=Rs.3,450/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.40.41 | ---- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | | 10.0% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.40.42 | ---- | Ambulances and prison vans more than three years old | u | LS | | | | | | | | | | 10.0% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.40.43 | ---- | Hearses not more than three years old | u | | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.3,000/- per cm³ | 50% | 2.5% | | |
| | 8703.40.44 | ---- | Hearses more than three years old | u | LS | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.3,000/- per cm³ | 50% | 2.5% | | |
| | 8703.40.48 | ---- | Other, not more than three years old | u | | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.6,900/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | 8703.40.49 | ---- | Other, more than three years old | u | LS | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.6,900/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.40.51 | ---- | Of a cylinder capacity not exceeding 1,600 cc, not more than three years old | u | | | | 19.8% | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.4,800/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | 8703.40.52 | ---- | Of a cylinder capacity not exceeding 1,600 cc, more than three years old | u | LS | | | 19.8% | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.4,800/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | 8703.40.53 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old | u | | | | 19.8% | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.6,300/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | 8703.40.54 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old | u | LS | | | 19.8% | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.6,300/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | 8703.40.58 | ---- | Other, not more than three years old | u | | | | 19.8% | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.6,900/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | 8703.40.59 | ---- | Other, more than three years old | u | LS | | | 19.8% | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.6,900/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc : | u | | | | | | | | | | | | | | | | | | | 2.5% | | | |
| | 8703.40.61 | ---- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | | 10.0% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.40.62 | ---- | Ambulances and prison vans more than three years old | u | LS | | | | | | | | | | 10.0% | 30% | 18% | 10% | 6% | | | | 50% | 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 cm³ | 50% | 2.5% | | |
| | 8703.40.64 | ---- | Hearses more than three years old | u | LS | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.3,000/- per cm³ | 50% | 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 | | | | Free threshold Value | Rate on the amount exceeding Luxury Tax Free Threshold |
| | 8703.40.68 | ---- | Other, not more than three years old | u | | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | 2000 cm³<x≤2500cm³=Rs.7,250/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 2500 cm³<x≤2750cm³=Rs.8,450/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 2750 cm³<x≤3000cm³=Rs.9,650/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | 8703.40.69 | ---- | Other, more than three years old | u | LS | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | 2000 cm³<x≤2500cm³=Rs.7,250/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 2500 cm³<x≤2750cm³=Rs.8,450/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | 18% | | | | | 2750 cm³<x≤3000cm³=Rs.9,650/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc : | u | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.40.71 | ---- | Not more than three years old | u | | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | 2000 cm³<x≤2500cm³=Rs.7,250/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 2500 cm³<x≤2750cm³=Rs.8,450/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 2750 cm³<x≤3000cm³=Rs.9,650/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | 8703.40.72 | ---- | More than three years old | u | LS | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | 2000 cm³<x≤2500cm³=Rs.7,250/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 2500 cm³<x≤2750cm³=Rs.8,450/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 2750 cm³<x≤3000cm³=Rs.9,650/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.40.81 | ---- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | | 10.0% | 30% | 18% | 10% | 6% | | | | 50% | 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% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.40.83 | ---- | Hearses not more than three years old | u | | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.4,250/- per cm³ | 50% | 2.5% | | |
| | 8703.40.84 | ---- | Hearses more than three years old | u | LS | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.4,250/- per cm³ | 50% | 2.5% | | |
| | 8703.40.88 | ---- | Other, not more than three years old | u | | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | 3000 cm³<x≤4000cm³=Rs.10,850/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 4000cm³<=Rs.12,050/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | 8703.40.89 | ---- | Other, more than three years old | u | LS | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | 3000 cm³<x≤4000cm³=Rs.10,850/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 4000cm³<=Rs.12,050/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc : | | | | | | | | | | | | | | | | | | | | | | | |

| 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 |
| | 8703.40.91 | ---- | Not more than three years old | u | | | | | 27.0% | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | 3000 cm³<x≤4000cm³=Rs.10,850/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | 4000cm³<=Rs.12,050/- per cm³ | 50% | | | Rs 5.5 Mn | 80% |
| | 8703.40.92 | ---- | More than three years old | u | LS | | | | 27.0% | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | 3000 cm³<x≤4000cm³=Rs.10,850/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | 4000cm³<=Rs.12,050/- per cm³ | 50% | | | Rs 5.5 Mn | 80% |
| | 8703.50 | - | Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power. | | | | | | | | | | | | | | | | | | | | | | | |
| | | --- | Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.50.11 | ---- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | | 10.0% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.50.12 | ---- | Ambulances and prison vans more than three years | u | LS | | | | | | | | | | 10.0% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.50.13 | ---- | Hearses not more than three years old | u | | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.2,450/- per cm³ | 50% | 2.5% | | |
| | 8703.50.14 | ---- | Hearses more than three years old | u | LS | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.2,450/- per cm³ | 50% | 2.5% | | |
| | 8703.50.15 | ---- | Auto-trishaws, not more than two years old | u | | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.1,750/- per cm³ | 50% | 2.5% | | |
| | 8703.50.16 | ---- | Auto-trishaws, more than two years old | u | LS | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.1,750/- per cm³ | 50% | 2.5% | | |
| | 8703.50.18 | ---- | Other, not more than three years old | u | | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.4,150/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% |
| | 8703.50.19 | ---- | Other, more than three years old | u | LS | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.4,150/- per cm³ | 50% | 2.5% | 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 | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.50.24 | ---- | 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 | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.50.25 | ---- | All terrain vehicle (ATV), not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.50.26 | ---- | All terrain vehicle (ATV), more than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.50.28 | ---- | Other, not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.4,150/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% |
| | 8703.50.29 | ---- | Other, more than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.4,150/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% |
| | | --- | Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.50.31 | ---- | Ambulances and prison vans, not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.50.32 | ---- | Ambulances and prison vans, more than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.50.33 | ---- | Hearses not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.2,450/- per cm³ | 50% | 2.5% | | |
| | 8703.50.34 | ---- | Hearses more than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.2,450/- per cm³ | 50% | 2.5% | | |
| | 8703.50.35 | ---- | Motor cars including station wagons and racing cars, not more than three years old | u | | | | 24% | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.4,150/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% |
| | 8703.50.36 | ---- | Motor cars including station wagons and racing cars, more than three years old | u | LS | | | 24% | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.4,150/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% |
| | 8703.50.38 | ---- | Other, not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.4,150/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% |
| | 8703.50.39 | ---- | Other, more than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.4,150/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.50.41 | ---- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |

| HS Hdg | HS Code | | Description | Un it | 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 | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.50.42 | ---- | Ambulances and prison vans more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | | | 50% | 2.5% | Rs 5.5 Mn | 0% | |
| | 8703.50.43 | ---- | Hearses not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | | Rs.3,600/- per cm³ | 50% | 2.5% | | | | |
| | 8703.50.44 | ---- | Hearses more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | | Rs.3,600/- per cm³ | 50% | 2.5% | | | | |
| | 8703.50.48 | ---- | Other, not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | | Rs.8,300/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | | |
| | 8703.50.49 | ---- | Other, more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | | Rs.8,300/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc : | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.50.51 | ---- | Of a cylinder capacity not exceeding 1,600 cc, not more than three years old | u | | | | 20% | | | | | | 10% | 30% | 18% | Ex | Ex | | | | Rs.5,550/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | | |
| | 8703.50.52 | ---- | Of a cylinder capacity not exceeding 1,600 cc, more than three years old | u | LS | | | 20% | | | | | | 10% | 30% | 18% | Ex | Ex | | | | Rs.5,550/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | | |
| | 8703.50.53 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old | u | | | | 20% | | | | | | 10% | 30% | 18% | Ex | Ex | | | | Rs.6,900/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | | |
| | 8703.50.54 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old | u | LS | | | 20% | | | | | | 10% | 30% | 18% | Ex | Ex | | | | Rs.6,900/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | | |
| | 8703.50.58 | ---- | Other, not more than three years old | u | | | | 20% | | | | | | 10% | 30% | 18% | Ex | Ex | | | | Rs.8,350/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | | |
| | 8703.50.59 | ---- | Other, more than three years old | u | LS | | | 20% | | | | | | 10% | 30% | 18% | Ex | Ex | | | | Rs.8,350/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | | |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc : | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.50.61 | ---- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | | 50% | 2.5% | Rs 5.5 Mn | 0% | | |
| | 8703.50.62 | ---- | Ambulances and prison vans more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | | 50% | 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 cm³ | 50% | 2.5% | | | | |
| | 8703.50.64 | ---- | Hearses more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | | Rs.4,800/- per cm³ | 50% | 2.5% | | | | |
| | 8703.50.68 | ---- | Other, not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | 2000 cm³<x≤2500cm³=R s.8,450/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | | | |
| | | | 2500 cm³<x≤2750cm³=R s.9,650/- per cm³ | | | | | | | | | | | | | | | | | | 50% | Rs 5.5 Mn | | 90% | | | | |
| | | | 2750 cm³<x≤3000cm³=R s.10,850/- per cm³ | | | | | | | | | | | | | | | | | | 50% | Rs 5.5 Mn | | 90% | | | | |
| | 8703.50.69 | ---- | Other, more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | 2000 cm³<x≤2500cm³=R s.8,450/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | | | |
| | | | 2500 cm³<x≤2750cm³=R s.9,650/- per cm³ | | | | | | | | | | | | | | | | | | 50% | Rs 5.5 Mn | | 90% | | | | |
| | | | 2750 cm³<x≤3000cm³=R s.10,850/- per cm³ | | | | | | | | | | | | | | | | | | 50% | Rs 5.5 Mn | | 90% | | | | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc : | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.50.71 | ---- | Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability,and a total payload (of persons and cargo) of over 800 kg, not more than three years old | u | | | | 27% | | | | | | 10% | 30% | 18% | Ex | Ex | | | 2000 cm³<x≤2500cm³=R s.8,450/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | | | |
| | | | 2500 cm³<x≤2750cm³=R s.9,650/- per cm³ | | | | | | | | | | | | | | | | | | 50% | Rs 5.5 Mn | | 90% | | | | |
| | | | 2750 cm³<x≤3000cm³=R s.10,850/- per cm³ | | | | | | | | | | | | | | | | | | 50% | Rs 5.5 Mn | | 90% | | | | |

| HS Hdg | HS Code | | Description | Un it | 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 |
| | 8703.50.72 | ---- | 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% | | | | | 50% | 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 cm³<x≤2500cm³=R s.8,450/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | |
| | | | | | | | | | | | | | | | | | | | | | 2500 cm³<x≤2750cm³=R s.9,650/- per cm³ | 50% | | Rs 5.5 Mn | 90% | |
| | | | | | | | | | | | | | | | | | | | | | 2750 cm³<x≤3000cm³=R s.10,850/- per cm³ | 50% | | Rs 5.5 Mn | 90% | |
| | 8703.50.79 | ---- | Other, more than three years old | u | LS | | | 27% | | | | | | 10% | 30% | 18% | Ex | Ex | | | 2000 cm³<x≤2500cm³=R s.8,450/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | |
| | | | | | | | | | | | | | | | | | | | | | 2500 cm³<x≤2750cm³=R s.9,650/- per cm³ | 50% | | Rs 5.5 Mn | 90% | |
| | | | | | | | | | | | | | | | | | | | | | 2750 cm³<x≤3000cm³=R s.10,850/- per cm³ | 50% | | Rs 5.5 Mn | 90% | |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.50.81 | ---- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.50.82 | ---- | Ambulances and prison vans more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.50.83 | ---- | Hearses not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.4,800/- per cm³ | 50% | 2.5% | | | |
| | 8703.50.84 | ---- | Hearses more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.4,800/- per cm³ | 50% | 2.5% | | | |
| | 8703.50.88 | ---- | Other, not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | 3000 cm³<x≤4000cm³=R s.12,050/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | |
| | | | | | | | | | | | | | | | | | | | | | 4000 cm³ <=Rs.13,300/- per cm³ | 50% | | Rs 5.5 Mn | 90% | |
| | 8703.50.89 | ---- | Other, more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | 3000 cm³<x≤4000cm³=R s.12,050/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | |
| | | | | | | | | | | | | | | | | | | | | | 4000 cm³ <=Rs.13,300/- per cm³ | 50% | | Rs 5.5 Mn | 90% | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.50.91 | ---- | 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% | | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.50.98 | ---- | Other, not more than three years old | u | | | | 27% | | | | | | 10% | 30% | 18% | Ex | Ex | | | 3000 cm³<x≤4000cm³=R s.12,050/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | |
| | | | | | | | | | | | | | | | | | | | | | 4000 cm³<=Rs.13,300/- per cm³ | 50% | | Rs 5.5 Mn | 90% | |
| | 8703.50.99 | ---- | Other, more than three years old | u | LS | | | 27% | | | | | | 10% | 30% | 18% | Ex | Ex | | | 3000 cm³<x≤4000cm³=R s.12,050/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | |
| | | | | | | | | | | | | | | | | | | | | | 4000 cm³<=Rs.13,300/- per cm³ | 50% | | Rs 5.5 Mn | 90% | |

| HS Hdg | HS Code | | Description | Un it | 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 | - | Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power : | | | | | | | | | | | | | | | | | | | | | | | |
| | | --- | Vehicles other than motor cars including station wagons and racing cars, Of cylinder capacity not exceeding 1,000 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.60.11 | ---- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% | |
| | 8703.60.12 | ---- | Ambulances and prison vans more than three years | u | LS | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% | |
| | 8703.60.13 | ---- | Hearses not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.1,550/- per cm³ | 50% | 2.5% | | | |
| | 8703.60.14 | ---- | Hearses more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.1,550/- per cm³ | 50% | 2.5% | | | |
| | 8703.60.15 | ---- | Auto-trishaws, not more than two years old | u | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.2,900/- per cm³ | | 2.5% | | | |
| | 8703.60.16 | ---- | Auto-trishaws, more than two years old | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.2,900/- per cm³ | | 2.5% | | | |
| | 8703.60.18 | ---- | Other, not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.1,810,900/- per unit | 50% | 2.5% | Rs 5.5 Mn | 80% | |
| | 8703.60.19 | ---- | Other, more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.1,810,900/- per unit | 50% | 2.5% | Rs 5.5 Mn | 80% | |
| | | --- | Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.60.21 | ---- | Go-Karts , not more than three years old | u | | | | | | | | | | 10% | Free | 18% | 10% | 6% | | | | | 2.5% | Rs 5.5 Mn | 0% | |
| | 8703.60.22 | ---- | Go-Karts , more than three years old | u | LS | | | | | | | | | 10% | Free | 18% | 10% | 6% | | | | | 2.5% | Rs 5.5 Mn | 0% | |
| | 8703.60.23 | ---- | Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.482,900/- per unit | 50% | 2.5% | Rs 5.5 Mn | 0% | |
| | 8703.60.24 | ---- | 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 | 50% | 2.5% | Rs 5.5 Mn | 0% | |
| | 8703.60.25 | ---- | All terrain vehicle (ATV), not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% | |
| | 8703.60.26 | ---- | All terrain vehicle (ATV), more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% | |
| | 8703.60.28 | ---- | Other, not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.1,810,900/- per unit | 50% | 2.5% | Rs 5.5 Mn | 80% | |
| | 8703.60.29 | ---- | Other, more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.1,810,900/- per unit | 50% | 2.5% | Rs 5.5 Mn | 80% | |
| | | --- | Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc : | | | | | | | | | | | | | | | | | | | 50% | | | | |
| | 8703.60.31 | ---- | Ambulances and prison vans, not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% | |
| | 8703.60.32 | ---- | Ambulances and prison vans, more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% | |
| | 8703.60.33 | ---- | Hearses not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.2,450/- per cm³ | 50% | 2.5% | | | |
| | 8703.60.34 | ---- | Hearses more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.2,450/- per cm³ | 50% | 2.5% | | | |
| | 8703.60.35 | ---- | Motor cars including station wagons and racing cars, not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | 1000 cm³<x≤1300cm³=Rs.2,750/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% | |
| | | | | | | | | | | | | | | | | | | | | | 1300 cm³<x≤1500cm³=Rs.3,450/- per cm³ | 50% | | Rs 5.5 Mn | 80% | |
| | 8703.60.36 | ---- | Motor cars including station wagons and racing cars, more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | 1000 cm³<x≤1300cm³=Rs.2,750/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% | |
| | | | | | | | | | | | | | | | | | | | | | 1300 cm³<x≤1500cm³=Rs.3,450/- per cm³ | 50% | | Rs 5.5 Mn | 80% | |
| | 8703.60.38 | ---- | Other, not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | 1000 cm³<x≤1300cm³=Rs.2,750/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% | |
| | | | | | | | | | | | | | | | | | | | | | 1300 cm³<x≤1500cm³=Rs.3,450/- per cm³ | 50% | | Rs 5.5 Mn | 80% | |

| 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 |
| | 8703.60.39 | ---- | Other, more than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | 1000 cm³<x≤1300cm³=Rs.2,750/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 1300 cm³<x≤1500cm³=Rs.3,450/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.60.41 | ---- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.60.42 | ---- | Ambulances and prison vans more than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.60.43 | ---- | Hearses not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.3,000/- per cm³ | 50% | 2.5% | | |
| | 8703.60.44 | ---- | Hearses more than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.3,000/- per cm³ | 50% | 2.5% | | |
| | 8703.60.48 | ---- | Other, not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.6,900/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | 8703.60.49 | ---- | Other, more than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.6,900/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.60.51 | ---- | Of a cylinder capacity not exceeding 1,600 cc, not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.4,800/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | 8703.60.52 | ---- | Of a cylinder capacity not exceeding 1,600 cc, more than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.4,800/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | 8703.60.53 | ---- | 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.6,250/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | 8703.60.54 | ---- | Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.6,250/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | 8703.60.58 | ---- | Other, not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.6,900/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | 8703.60.59 | ---- | Other, more than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.6,900/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.60.61 | ---- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.60.62 | ---- | Ambulances and prison vans more than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.60.63 | ---- | Hearses not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.3,000/- per cm³ | 50% | 2.5% | | |
| | 8703.60.64 | ---- | Hearses more than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.3,000/- per cm³ | 50% | 2.5% | | |
| | 8703.60.68 | ---- | Other, not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | 2000 cm³<x≤2500cm³=Rs.7,250/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 2500 cm³<x≤2750cm³=Rs.8,450/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 2750 cm³<x≤3000cm³=Rs.9,650/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | 8703.60.69 | ---- | Other, more than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | 2000 cm³<x≤2500cm³=Rs.7,250/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 2500 cm³<x≤2750cm³=Rs.8,450/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 2750 cm³<x≤3000cm³=Rs.9,650/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc : | | | | | | | | | | | | | | | | | | | | | | | |

| 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 |
| | 8703.60.71 | ---- | Not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | 2000 cm³<x≤2500cm³=Rs.7,250/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 2500 cm³<x≤2750cm³=Rs.8,450/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 2750 cm³<x≤3000cm³=Rs.9,650/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | 8703.60.72 | ---- | More than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | 2000 cm³<x≤2500cm³=Rs.7,250/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 2500 cm³<x≤2750cm³=Rs.8,450/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 2750 cm³<x≤3000cm³=Rs.9,650/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.60.81 | ---- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.60.82 | ---- | Ambulances and prison vans more than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.60.83 | ---- | Hearses not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.4,250/- per cm³ | 50% | 2.5% | | |
| | 8703.60.84 | ---- | Hearses more than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.4,250/- per cm³ | 50% | 2.5% | | |
| | 8703.60.88 | ---- | Other, not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | 3000 cm³<x≤4000cm³=Rs.10,850/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 4000 cm³<=Rs.12,050/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | 8703.60.89 | ---- | Other, more than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | 3000 cm³<x≤4000cm³=Rs.10,850/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 4000 cm³<=Rs.12,050/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc : | | | | | | | | | | | | | | | | | | | | 50% | | | |
| | 8703.60.91 | ---- | Not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | 3000 cm³<x≤4000cm³=Rs.10,850/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 4000 cm³<=Rs.12,050/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | 8703.60.92 | ---- | More than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | 3000 cm³<x≤4000cm³=Rs.10,850/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 80% |
| | | | | | | | | | | | | | | | | | | | | | | 4000 cm³<=Rs.12,050/- per cm³ | 50% | | Rs 5.5 Mn | 80% |
| | 8703.70 | - | Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power : | | | | | | | | | | | | | | | | | | | | | | | |
| | | --- | Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.70.11 | ---- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |

| HS Hdg | HS Code | | Description | Un it | 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.70.12 | ---- | Ambulances and prison vans more than three years | u | LS | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 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 cm³ | 50% | 2.5% | | |
| | 8703.70.14 | ---- | Hearses more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.2,450/- per cm³ | 50% | 2.5% | | |
| | 8703.70.15 | ---- | Auto-trishaws, not more than two years old | u | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.1,750/- per cm³ | | 2.5% | | |
| | 8703.70.16 | ---- | Auto-trishaws, more than two years old | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.1,750/- per cm³ | | 2.5% | | |
| | 8703.70.18 | ---- | Other, not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.4,150/- per cm³ | 50% | 2.5% | 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 cm³ | 50% | 2.5% | 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% |
| | 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 | 50% | 2.5% | 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 | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.70.25 | ---- | All terrain vehicle (ATV), not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.70.26 | ---- | All terrain vehicle (ATV), more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 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 cm³ | 50% | 2.5% | 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 cm³ | 50% | 2.5% | 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% | | | | 50% | 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% | | | | 50% | 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 cm³ | 50% | 2.5% | | |
| | 8703.70.34 | ---- | Hearses more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.2,450/- per cm³ | 50% | 2.5% | | |
| | 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 cm³ | 50% | 2.5% | 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 cm³ | 50% | 2.5% | 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 cm³ | 50% | 2.5% | 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 cm³ | 50% | 2.5% | 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% | | | | 50% | 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% | | | | 50% | 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 cm³ | 50% | 2.5% | | |
| | 8703.70.44 | ---- | Hearses more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.3,600/- per cm³ | 50% | 2.5% | | |
| | 8703.70.48 | ---- | Other, not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.8,300/- per cm³ | 50% | 2.5% | 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 cm³ | 50% | 2.5% | 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 cm³ | 50% | 2.5% | 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 cm³ | 50% | 2.5% | 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 cm³ | 50% | 2.5% | 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 cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% |

| HS Hdg | HS Code | | Description | Un it | 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.70.58 | ---- | Other, not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.8,300/- per cm³ | 50% | 2.5% | 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 cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.70.61 | ---- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% | |
| | 8703.70.62 | ---- | Ambulances and prison vans more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% | |
| | 8703.70.63 | ---- | Hearses not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.4,800/- per cm³ | 50% | 2.5% | | | |
| | 8703.70.64 | ---- | Hearses more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.4,800/- per cm³ | 50% | 2.5% | | | |
| | 8703.70.68 | ---- | Other, not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | 2000 cm³<x≤2500cm³=R s.8,450/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | |
| | | | | | | | | | | | | | | | | | | | | | 2500 cm³<x≤2750cm³=R s.9,650/- per cm³ | 50% | | Rs 5.5 Mn | 90% | |
| | | | | | | | | | | | | | | | | | | | | | 2750 cm³<x≤3000cm³=R s10,850/- per cm³ | 50% | | Rs 5.5 Mn | 90% | |
| | 8703.70.69 | ---- | Other, more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | 2000 cm³<x≤2500cm³=R s.8,450/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | |
| | | | | | | | | | | | | | | | | | | | | | 2500 cm³<x≤2750cm³=R s.9,650/- per cm³ | 50% | | Rs 5.5 Mn | 90% | |
| | | | | | | | | | | | | | | | | | | | | | 2750 cm³<x≤3000cm³=R s10,850/- per cm³ | 50% | | Rs 5.5 Mn | 90% | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.70.71 | ---- | Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg, not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | 2000 cm³<x≤2500cm³=R s.8,450/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | |
| | | | | | | | | | | | | | | | | | | | | | 2500 cm³<x≤2750cm³=R s.9,650/- per cm³ | 50% | | Rs 5.5 Mn | 90% | |
| | | | | | | | | | | | | | | | | | | | | | 2750 cm³<x≤3000cm³=R s10,850/- per cm³ | 50% | | Rs 5.5 Mn | 90% | |
| | 8703.70.72 | ---- | Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% | |
| | 8703.70.78 | ---- | Other, not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | 2000 cm³<x≤2500cm³=R s.8,450/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | |
| | | | | | | | | | | | | | | | | 18% | | | | | 2500 cm³<x≤2750cm³=R s.9,650/- per cm³ | 50% | | Rs 5.5 Mn | 90% | |
| | | | | | | | | | | | | | | | | 2750 cm³<x≤3000cm³=R s10,850/- per cm³ | | | | | 50% | Rs 5.5 Mn | | 90% | | |
| | 8703.70.79 | ---- | Other, more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | 2000 cm³<x≤2500cm³=R s.8,450/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% | |
| | | | | | | | | | | | | | | | | | | | | | 2500 cm³<x≤2750cm³=R s.9,650/- per cm³ | 50% | | 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | 2750 cm³<x≤3000cm³=Rs10,850/- per cm³ | 50% | | Rs 5.5 Mn | 90% | |
| | | --- | Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc : | | | | | | | | | | | | | | | | | | | 50% | | | | |
| | 8703.70.81 | ---- | Ambulances and prison vans not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | 50% | 2.5% | Rs 5.5 Mn | 0% | |
| | 8703.70.82 | ---- | Ambulances and prison vans more than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | 50% | 2.5% | Rs 5.5 Mn | 0% | |
| | 8703.70.83 | ---- | Hearses not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.4,800/- per cm³ | 50% | 2.5% | | |
| | 8703.70.84 | ---- | Hearses more than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.4,800/- per cm³ | 50% | 2.5% | | |
| | 8703.70.88 | ---- | Other, not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | 3000 cm³<x≤4000cm³=Rs.12,050/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% |
| | | | | | | | | | | | | | | | | | | | | | 4000 cm³<=Rs.13,300/- per cm³ | 50% | | Rs 5.5 Mn | 90% | |
| | 8703.70.89 | ---- | Other, more than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | 3000 cm³<x≤4000cm³=Rs.12,050/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% |
| | | | | | | | | | | | | | | | | | | | | | 4000 cm³<=Rs.13,300/- per cm³ | 50% | | Rs 5.5 Mn | 90% | |
| | | --- | Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.70.91 | ---- | Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | 10% | 6% | | | | 50% | 2.5% | Rs 5.5 Mn | 0% |
| | 8703.70.98 | ---- | Other, not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | 3000 cm³<x≤4000cm³=Rs.12,050/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% |
| | | | | | | | | | | | | | | | | | | | | | 4000 cm³<=Rs.13,300/- per cm³ | 50% | | Rs 5.5 Mn | 90% | |
| | 8703.70.99 | ---- | Other, more than three years old | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | 3000 cm³<x≤4000cm³=Rs.12,050/- per cm³ | 50% | 2.5% | Rs 5.5 Mn | 90% |
| | | | | | | | | | | | | | | | | | | | | | 4000 cm³<=Rs.13,300/- per cm³ | 50% | | Rs 5.5 Mn | 90% | |
| | 8703.80 | - | Other vehicles, with only electric motor for propulsion : | | | | | | | | | | | | | | | | | | | | | | | |
| | | ---- | Electric auto-trishaws : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.80.11 | ---- | Not more than two years old | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.18100/- per kW for not more than one year old | | 2.5% | | |
| | | | | | | | | | | | | | | | | | | | | | Rs.24100/- per kW for other | | | | | |
| | 8703.80.12 | ---- | More than two years old | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.36,200 per kW | | 2.5% | | |
| | | --- | 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 | | | Rs.18100/- per kW for not more than one year old | 50% | 2.5% | Rs 6.0 Mn | 60% |
| | | | | | | | | | | | | | | | | | | | | | Rs.36,200 per kW | 50% | | Rs 6.0 Mn | 60% | |
| | 8703.80.22 | ---- | More than 3 years old | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.48,300/- per kW | 50% | 2.5% | Rs 6.0 Mn | 60% |
| | | --- | Other, powered by on board accumulators charged by external electric source (e.g. National Grid), not more than 3 years old : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.80.31 | ---- | Capacity of motors not exceeding 50kW | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.18100/- per kW for not more than one year old | 50% | 2.5% | Rs 6.0 Mn | 60% |
| | | | | | | | | | | | | | | | | | | | | | Rs.36,200 per kW | 50% | | Rs 6.0 Mn | 60% | |

| 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 |
| | 8703.80.32 | ---- | 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 | 50% | 2.5% | Rs 6.0 Mn | 60% |
| | | | | | | | | | | | | | | | | | | | | | | Rs.36,200/- per kW for other | 50% | | Rs 6.0 Mn | 60% |
| | 8703.80.33 | ---- | Capacity of motors exceeding 100kW, but not exceeding 200kW | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.36,200/- per kW for not more than one year old | 50% | 2.5% | Rs 6.0 Mn | 60% |
| | | | | | | | | | | | | | | | | | | | | | | Rs.60,400/- per kW for other | 50% | | Rs 6.0 Mn | 60% |
| | 8703.80.34 | ---- | Capacity of motors exceeding 200kW | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.96,600/- per kW for not more than one year old | 50% | 2.5% | Rs 6.0 Mn | 60% |
| | | | | | | | | | | | | | | | | | | | | | | Rs.132,800/- per kW for other | 50% | | Rs 6.0 Mn | 60% |
| | | --- | Other , driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid) , more than 3 years old : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.80.41 | ---- | Capacity of motors not exceeding 50kW | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.48,300/- per kW | 50% | 2.5% | Rs 6.0 Mn | 60% |
| | 8703.80.42 | ---- | Capacity of motors exceeding 50kW but not exceeding 100kW | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.72,400 per kW | 50% | 2.5% | Rs 6.0 Mn | 60% |
| | 8703.80.43 | ---- | Capacity of motors exceeding 100kW but not exceeding 200kW | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.108,700/- per kW | 50% | 2.5% | Rs 6.0 Mn | 60% |
| | 8703.80.44 | ---- | Capacity of motors exceeding 200kW | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.144,900/- per kW | 50% | 2.5% | Rs 6.0 Mn | 60% |
| | | --- | Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board, not more than 3 years old : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.80.51 | ---- | Capacity of motors not exceeding 50kW | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.18,100/- per kW for not more than one year old | 50% | 2.5% | Rs 6.0 Mn | 60% |
| | | | | | | | | | | | | | | | | | | | | | | Rs.36,200/- per kW for other | 50% | | Rs 6.0 Mn | 60% |
| | 8703.80.52 | ---- | Capacity of motors exceeding 50kW, but not exceeding 100kW | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.24,100/- per kW for not more than one year old | 50% | 2.5% | Rs 6.0 Mn | 60% |
| | | | | | | | | | | | | | | | | | | | | | | Rs.36,200 per kW for other | 50% | | Rs 6.0 Mn | 60% |
| | 8703.80.53 | ---- | Capacity of motors exceeding 100kW, but not exceeding 200kW | u | | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.36,200/- per kW for not more than one year old | 50% | 2.5% | Rs 6.0 Mn | 60% |
| | | | | | | | | | | | | | | | | | | | | | | Rs.60,400/- per kW for not more than one year old | 50% | | 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 | 50% | 2.5% | Rs 6.0 Mn | 60% |
| | | | | | | | | | | | | | | | | | | | | | | Rs.132,800/- per kW for other | 50% | | Rs 6.0 Mn | 60% |
| | | --- | Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board, more than 3 years old : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.80.61 | ---- | Capacity of motors not exceeding 50kW | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | Ex | | | Rs.48,300/- per kW | 50% | 2.5% | 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 | 50% | 2.5% | 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 | 50% | 2.5% | 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 | 50% | 2.5% | 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: | | | | | | | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Un it | 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 |
| | 8703.80.71 | ---- | 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 | 50% | 2.5% | Rs 6.0 Mn | 60% | |
| | | | | | | | | | | | | | | | | | | | | | Rs. 43,440/- per kW for Other | 50% | | | | |
| | 8703.80.72 | ---- | Capacity of motors not exceeding 50kW, more than three years old | u | LS | | | | | | | | | 10% | 30% | 18% | | | | | Rs. 57,960/- per kW | 50% | 2.5% | 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 | 50% | 2.5% | Rs 6.0 Mn | 60% | |
| | | | | | | | | | | | | | | | | | | | | | Rs.43,440/- per kW for Other | 50% | | | | |
| | 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 | 50% | 2.5% | 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 | 50% | 2.5% | Rs 6.0 Mn | 60% | |
| | | | | | | | | | | | | | | | | | | | | | Rs. 63,420 /-per kW for Other | 50% | | | | |
| | 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 | 50% | 2.5% | Rs 6.0 Mn | 60% | |
| | 8703.80.77 | ---- | Capacity of motors exceeding 200kW, not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | | | | | Rs. 111,090 /- per kW for not more than one year old | 50% | 2.5% | Rs 6.0 Mn | 60% | |
| | | | | | | | | | | | | | | | | | | | | | Rs. 139,440/- per kW for Other | 50% | | | | |
| | 8703.80.78 | ---- | Capacity of motors exceeding 200kW, more than three years old | u | L | | | | | | | | | 10% | 30% | 18% | | | | | Rs. 173,880/-per kW | 50% | 2.5% | Rs 6.0 Mn | 60% | |
| | | --- | Other, with compression - ignition internal combustion piston engine (diesel or semi-diesel) only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power: | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.80.81 | ---- | Capacity of motors not exceeding 50kW,not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | | | | | Rs. 36,920 /- per kW for not more than one year old | 50% | 2.5% | Rs 6.0 Mn | 60% | |
| | | | | | | | | | | | | | | | | | | | | | Rs. 52,130 /- per kW for Other | 50% | | | | |
| | 8703.80.82 | ---- | Capacity of motors not exceeding 50kW, more than three years old | u | L | | | | | | | | | 10% | 30% | 18% | | | | | Rs. 69,550 /- per kW | 50% | 2.5% | Rs 6.0 Mn | 60% | |
| | 8703.80.83 | ---- | Capacity of motors exceeding 50kW but not exceeding 100kW, not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | | | | | Rs. 49,160/- per kW for not more than one year old | 50% | 2.5% | Rs 6.0 Mn | 60% | |
| | | | | | | | | | | | | | | | | | | | | | Rs. 52,130 /- per kW for Other | 50% | | | | |
| | 8703.80.84 | ---- | Capacity of motors exceeding 50kW but not exceeding 100kW, more than three years old | u | L | | | | | | | | | 10% | 30% | 18% | | | | | Rs. 104,260 /- per kW | 50% | 2.5% | Rs 6.0 Mn | 60% | |
| | 8703.80.85 | ---- | Capacity of motors exceeding 100kW but not exceeding 200kW, not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | | | | | Rs. 49,960 /- per kW for not more than one year old | 50% | 2.5% | Rs 6.0 Mn | 60% | |
| | | | | | | | | | | | | | | | | | | | | | Rs. 76,100 /- per kW for Other | 50% | | | | |
| | 8703.80.86 | ---- | Capacity of motors exceeding 100kW but not exceeding 200kW, more than three years old | u | L | | | | | | | | | 10% | 30% | 18% | | | | | Rs. 156,530 /- per kW | 50% | 2.5% | Rs 6.0 Mn | 60% | |
| | 8703.80.87 | ---- | Capacity of motors exceeding 200kW, not more than three years old | u | | | | | | | | | | 10% | 30% | 18% | | | | | Rs. 133,310 /- per kW for not more than one year old | 50% | 2.5% | Rs 6.0 Mn | 60% | |
| | | | | | | | | | | | | | | | | | | | | | Rs. 167,330/- per kW for Other | 50% | | | | |

| 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 |
| | 8703.80.88 | ---- | Capacity of motors exceeding 200kW, more than three years old | u | L | | | | | | | | | | 10% | 30% | 18% | | | | | Rs. 208,660/- per kW | 50% | 2.5% | Rs 6.0 Mn | 60% |
| | | ---- | Other | | | | | | | | | | | | | | | | | | | | 50% | | | |
| | 8703.80.91 | ---- | Not more than three years old | u | | | | | | | | | | | 10% | 30% | 18% | | | | | Rs. 111,090 /- per kW for not more than one year old | 50% | 2.5% | Rs 6.0 Mn | 60% |
| | | | | | | | | | | | | | | | | | | | | | Rs.139,440/- per kW for Other | 50% | | | | |
| | 8703.80.92 | ---- | More than three years old | u | L | | | | | | | | | | 10% | 30% | 18% | | | | | Rs. 173,880 /-per kW | 50% | 2.5% | Rs 6.0 Mn | 60% |
| | 8703.90 | - | Other : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8703.90.10 | --- | Not more than three years old | u | | | | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.1,207,250 per unit | 50% | 2.5% | Rs 5.0 Mn | 100% |
| | 8703.90.20 | --- | More than three years old | u | LS | | | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.1,810,900 per unit | 50% | | Rs 5.0 Mn | 100% |
| 87.04 | | | Motor vehicles for the transport of goods. | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.10 | - | Dumpers designed for off-highway use | u | | | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | | | | | 2.5% | |
| | | - | Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.21 | -- | g.v.w. not exceeding 5 tonnes : | | | | | | | | | | | | | | | | | | | | | | | |
| | | --- | Special purpose tankers/browsers and trucks : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.21.11 | ---- | Tankers / browsers with stainless steel tanks for transport of milk, not more than five years old | u | | | | | Free | | | | | | Free | Free | 18% | 10% | 6% | | | | | | 2.5% | |
| | 8704.21.12 | ---- | Tankers / browsers with stainless steel tanks for transport of milk, more than five years old | u | LS | | | | Free | | | | | | Free | Free | 18% | 10% | 6% | | | | | | 2.5% | |
| | 8704.21.13 | ---- | Garbage trucks equipped with waste compacting mechanism, not more than five years old | u | | | | | | | | | | | Free | Free | 18% | 10% | 6% | | | | | | 2.5% | |
| | 8704.21.14 | ---- | Garbage trucks equipped with waste compacting mechanism, more than five years old | u | LS | | | | | | | | | | Free | Free | 18% | 10% | 6% | | | | | | 2.5% | |
| | | --- | Auto-trishaws : | | | | | | | | | | | | | | 18% | | | | | | | | | |
| | 8704.21.21 | ---- | Not more than four years old | u | | | | | | | | | | | Free | Free | 18% | Ex | 6.0% | | | Rs.500/- per cm³ | | 2.5% | | |
| | 8704.21.22 | ---- | More than four years old | u | LS | | | | | | | | | | Free | Free | 18% | Ex | 6.0% | | | Rs.500/- per cm³ | | 2.5% | | |
| | | --- | Chassis fitted with engines and cabs | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.21.31 | ---- | for vehicles of national subdivision 8704.21.43, not more than four years old | u | | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | Rs.603,650 per unit | 50% | 2.5% | | |
| | 8704.21.32 | ---- | for vehicles of national subdivision 8704.21.44, more than four years old | u | LS | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | Rs.1,207,250 per unit | 50% | 2.5% | | |
| | 8704.21.33 | ---- | for vehicles of national subdivision 8704.21.51, not more than four years old | u | | | | | | | | | | | 20.0% | 30% | 18% | Ex | 6.0% | | | Rs.603,650 per unit | 50% | 2.5% | | |
| | 8704.21.34 | ---- | for vehicles of national subdivision 8704.21.52, more than four years old | u | LS | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | Rs.1,207,250 per unit | 50% | 2.5% | | |
| | 8704.21.35 | ---- | for vehicles of national subdivision 8704.21.63, not more than four years old | u | | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | Rs.603,650 per unit | 50% | 2.5% | | |
| | 8704.21.36 | ---- | for vehicles of national subdivision 8704.21.64, more than four years old | u | LS | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | Rs.1,207,250 per unit | 50% | 2.5% | | |
| | 8704.21.37 | ---- | for vehicles of national subdivision 8704.21.67, not more than four years old | u | | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | Rs.1,690,150 per unit | 50% | 2.5% | | |
| | 8704.21.38 | ---- | for vehicles of national subdivision 8704.21.68, more than four years old | u | LS | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | Rs.3,018,150/- per unit | 50% | 2.5% | | |
| | | --- | Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.21.41 | ---- | Cargo carrying capacity of less than 800kg, not more than four years old | u | | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.724,350 per unit | 50% | 2.5% | | |
| | 8704.21.42 | ---- | Cargo carrying capacity of less than 800kg , more than four years old | u | LS | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.1,207,250 per unit | 50% | 2.5% | | |
| | 8704.21.43 | ---- | 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 | 50% | 2.5% | | |

| HS Hdg | HS Code | | Description | Un it | 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.21.44 | ---- | 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 | 50% | 2.5% | | |
| | | ---- | 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 | | | Rs.1,207,250 per unit | 50% | 2.5% | | |
| | 8704.21.52 | ---- | More than four years old | u | LS | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.2,414,500 per unit | 50% | 2.5% | | |
| | | ---- | 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 | | | Rs.724,350 per unit | 50% | 2.5% | | |
| | 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 | | | Rs.1,207,250 per unit | 50% | 2.5% | | |
| | 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 | | | Rs.724,350 per unit | 50% | 2.5% | | |
| | 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 | | | Rs.1,207,250 per unit | 50% | 2.5% | | |
| | 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 | | | Rs.1,810,900 per unit | 50% | 2.5% | | |
| | 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 | | | Rs.3,018,150 per unit | 50% | 2.5% | | |
| | 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 | | | Rs.1,810,900 per unit | 50% | 2.5% | | |
| | 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 | | | Rs.3,018,150 per unit | 50% | 2.5% | | |
| | | ---- | 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 | | | Rs.2,414,500 per unit | 50% | 2.5% | | |
| | 8704.21.72 | ---- | More than four years old | u | LS | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | Rs.3,018,150 per unit | 50% | 2.5% | | |
| | | ---- | 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 | | | Rs.6,036,300 per unit | 50% | 2.5% | | |
| | 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 | | | Rs.7,243,550 per unit | 50% | 2.5% | | |
| | 8704.21.93 | ---- | Other vehicles not more than four years old | u | | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | Rs.5,432,650 per unit | 50% | 2.5% | | |
| | 8704.21.99 | ---- | Other vehicles more than four years old | u | LS | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | Rs.7,243,550 per unit | 50% | 2.5% | | |
| | 8704.22 | -- | g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes : | | | | | | | | | | | | | | | | | | | | | | | |
| | | ---- | Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.22.41 | ---- | Not more than five years old | u | | | | Free | Free | Free | Free | Free | Free | Free | 18% | 10% | 6% | | | | | | 2.5% | | | |
| | 8704.22.42 | ---- | More than five years old but less than ten years old | u | | | | Free | Free | Free | Free | Free | Free | Free | 18% | Ex | Ex | | | | | Rs.1,810,900 per unit | | 2.5% | | |
| | 8704.22.43 | ---- | More than ten years old | u | LS | | | Free | Free | Free | Free | Free | Free | Free | 18% | Ex | Ex | | | | | Rs.3,621,800 per unit | | 2.5% | | |
| | | ---- | Garbage trucks equipped with waste compacting mechanism : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.22.51 | ---- | Not more than five years old | u | | | | Free | Free | Free | Free | 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 | | | | Free threshold Value | Rate on the amount exceeding Luxury Tax Free Threshold |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.22.52 | ---- | More than five years old | u | LS | | | | Free | Free | Free | | Free | Free | Free | Free | 18% | Ex | Ex | | | Rs.150,900 per unit | | 2.5% | | |
| | | --- | Other : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.22.61 | ---- | Not more than five years old | u | | | | Free | Free | Free | | Free | Free | Free | Free | Free | 18% | Ex | Ex | | | Rs.1,207,250 per unit | | 2.5% | | |
| | 8704.22.62 | ---- | More than five years old but less than ten years old | u | | | | Free | Free | Free | | Free | Free | Free | Free | Free | 18% | Ex | Ex | | | Rs.3,018,150 per unit | | 2.5% | | |
| | 8704.22.63 | ---- | More than ten years old | u | LS | | | Free | Free | Free | | Free | Free | Free | Free | Free | 18% | Ex | Ex | | | Rs.4,829,050 per unit | | 2.5% | | |
| | 8704.23 | -- | g.v.w. exceeding 20 tonnes : | | | | | | | | | | | | | | | | | | | | | | | |
| | | --- | Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.23.51 | ---- | Not more than five years old | u | | | | Free | Free | Free | | Free | Free | Free | Free | 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 | 18% | Ex | Ex | | | Rs.1,810,900 per unit | | 2.5% | | |
| | 8704.23.53 | ---- | More than ten years old | u | LS | | | Free | Free | Free | | Free | Free | Free | Free | Free | 18% | Ex | Ex | | | Rs.3,621,800 per unit | | 2.5% | | |
| | | --- | Garbage trucks equipped with waste compacting mechanism : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.23.61 | ---- | Not more than five years old | u | | | | | Free | Free | | | Free | Free | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8704.23.62 | ---- | More than five years old | u | LS | | | | Free | Free | | | Free | Free | Free | Free | 18% | Ex | Ex | | | Rs.150,900 per unit | | 2.5% | | |
| | | --- | Other : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.23.71 | ---- | Not more than five years old | u | | | | | Free | Free | | | Free | Free | Free | Free | 18% | Ex | Ex | | | Rs.1,207,250 per unit | | 2.5% | | |
| | 8704.23.72 | ---- | More than five years old but less than ten years old | u | | | | | Free | Free | | | Free | Free | Free | Free | 18% | Ex | Ex | | | Rs.3,018,150 per unit | | 2.5% | | |
| | 8704.23.73 | ---- | More than ten years old | u | LS | | | | Free | Free | | | Free | Free | Free | Free | 18% | Ex | Ex | | | Rs.4,829,050 per unit | | 2.5% | | |
| | | - | Other, with only spark-ignition internal combustion piston engine : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.31 | -- | g.v.w. not exceeding 5 tonnes : | | | | | | | | | | | | | | | | | | | | | | | |
| | | --- | Special purpose tankers/bowsters and trucks : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.31.11 | ---- | Tankers / bowsters with stainless steel tanks for transport of milk, not more than five years old | u | | | | Free | | | | | | Free | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8704.31.12 | ---- | Tankers / bowsters with stainless steel tanks for transport of milk,more than five years old | u | LS | | | Free | | | | | | Free | Free | 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% | | |
| | 8704.31.14 | ---- | Garbage trucks equipped with waste compacting mechanism, more than five years old | u | LS | | | | | | | | | Free | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | | --- | Auto-trishaws : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.31.21 | ---- | With two-stroke petrol engine | u | LS | | | | | | | | | Free | Free | Free | 18% | Ex | 6.0% | | | Rs.600/- per cm³ | | 2.5% | | |
| | 8704.31.22 | ---- | Other, not more than four years old | u | | | | | | | | | | Free | Free | Free | 18% | Ex | 6.0% | | | Rs.600/- per cm³ | | 2.5% | | |
| | 8704.31.23 | ---- | Other, more than four years old | u | LS | | | | | | | | | Free | Free | Free | 18% | Ex | 6.0% | | | Rs.600/- per cm³ | | 2.5% | | |
| | | --- | Chassis fitted with engines and cabs : | | | | | | | | | | | | | | | | | | | | | 2.5% | | |
| | 8704.31.31 | ---- | for vehicles of national subdivision 8704.31.43, not more than four years old | u | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | | Rs.603,650 per unit | 50% | 2.5% | | |
| | 8704.31.32 | ---- | for vehicles of national subdivision 8704.31.44, more than four years old | u | LS | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | | Rs.1,207,250 per unit | 50% | 2.5% | | |
| | 8704.31.33 | ---- | for vehicles of national subdivision 8704.31.51, not more than four years old | u | | | | | | | | | | 20.0% | 30% | 18% | 10% | 6% | | | | Rs.603,650 per unit | 50% | 2.5% | | |
| | 8704.31.34 | ---- | for vehicles of national subdivision 8704.31.52, more than four years old | u | LS | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | | Rs.1,207,250 per unit | 50% | 2.5% | | |
| | 8704.31.35 | ---- | for vehicles of national subdivision 8704.31.63, not more than four years old | u | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | | Rs.603,650 per unit | 50% | 2.5% | | |
| | 8704.31.36 | ---- | for vehicles of national subdivision 8704.31.64, more than four years old | u | LS | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | | Rs.1,207,250 per unit | 50% | 2.5% | | |
| | 8704.31.37 | ---- | for vehicles of national subdivision 8704.31.67, not more than four years old | u | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | | Rs.1,690,150 per unit | 50% | 2.5% | | |
| | 8704.31.38 | ---- | for vehicles of national subdivision 8704.31.68, more than four years old | u | LS | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | | Rs.3,018,150 per unit | 50% | 2.5% | | |
| | | --- | 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 : | | | | | | | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Un it | 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.31.41 | ---- | Cargo carrying capacity of less than 800kg, not more than four years old | u | | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.724,350 per unit | 50% | 2.5% | | |
| | 8704.31.42 | ---- | Cargo carrying capacity of less than 800kg, more than four years old | u | LS | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.1,207,250 per unit | 50% | 2.5% | | |
| | 8704.31.43 | ---- | 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 | 50% | 2.5% | | |
| | 8704.31.44 | ---- | 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 | 50% | 2.5% | | |
| | | --- | Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.31.51 | ---- | Not more than four years old | u | | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.724,350 per unit | 50% | 2.5% | | |
| | 8704.31.52 | ---- | More than four years old | u | LS | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.2,414,500 per unit | 50% | 2.5% | | |
| | | --- | Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.31.61 | ---- | Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old | u | | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.724,350 per unit | 50% | 2.5% | | |
| | 8704.31.62 | ---- | Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old | u | LS | | | | | | | | | | 10.0% | 30% | 18% | Ex | Ex | | | Rs.1,207,250 per unit | 50% | 2.5% | | |
| | 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 | 50% | 2.5% | | |
| | 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 | 50% | 2.5% | | |
| | 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 | 50% | 2.5% | | |
| | 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 | 50% | 2.5% | | |
| | 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 | 50% | 2.5% | | |
| | 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 | 50% | 2.5% | | |
| | | --- | 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 cm³ | 50% | 2.5% | | |
| | 8704.31.72 | ---- | More than four years old | u | LS | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | Rs.2,100/- per cm³ | 50% | 2.5% | | |
| | | | Other : | | | | | | | | | | | | | | | | | | | | | 2.5% | | |
| | 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 | 50% | 2.5% | | |
| | 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 | 50% | 2.5% | | |
| | 8704.31.93 | ---- | Other not more than four years old | u | | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | Rs.2,100/- per cm³ | 50% | 2.5% | | |
| | 8704.31.99 | ---- | Other more than four years old | u | LS | | | | | | | | | | 20.0% | 30% | 18% | Ex | Ex | | | Rs.2,100/- per cm³ | 50% | 2.5% | | |
| | 8704.32 | -- | q.v.w. exceeding 5 tonnes : | | | | | | | | | | | | | | | | | | | | | | | |
| | | --- | Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.32.41 | ---- | Not more than five years old | u | | | | | Free | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8704.32.42 | ---- | More than five years old but not more than ten years old | u | | | | | Free | Free | Free | | Free | Free | Free | Free | 18% | Ex | Ex | | | Rs.1,810,900 per unit | | 2.5% | | |
| | 8704.32.43 | ---- | More than ten years old | u | LS | | | | Free | Free | Free | | Free | Free | Free | Free | 18% | Ex | Ex | | | Rs.3,621,800 per unit | | 2.5% | | |
| | | --- | Garbage trucks equipped with waste compacting mechanism : | | | | | | | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Un it | 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.32.51 | ---- | Not more than five years old | u | | | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | | | 2.5% | | | |
| | 8704.32.52 | ---- | More than five years old | u | LS | | | | | Free | Free | | Free | Free | Free | Free | 18% | Ex | Ex | | | Rs.150,900 per unit | | 2.5% | | |
| | | --- | Other : | | | | | | | | | | | | | | | | | | | | 2.5% | | | |
| | 8704.32.61 | ---- | Not more than five years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | Ex | Ex | | | Rs.1,207,250 per unit | | 2.5% | | |
| | 8704.32.62 | ---- | More than five years old but not more than ten years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | Ex | Ex | | | Rs.3,018,150 per unit | | 2.5% | | |
| | 8704.32.63 | ---- | More than ten years old | u | LS | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | Ex | Ex | | | Rs.4,829,050 per unit | | 2.5% | | |
| | | - | Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.41 | -- | g.v.w. not exceeding 5 tonnes | | | | | | | | | | | | | | | | | | | | | | | |
| | | --- | Special purpose tankers/bowsers and trucks : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.41.11 | ---- | Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old | u | | | | | Free | | | | | | Free | Free | 18% | 10.0% | 6.0% | | | | 2.5% | | | |
| | 8704.41.12 | ---- | Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old | u | LS | | | | Free | | | | | | Free | Free | 18% | 10.0% | 6.0% | | | | 2.5% | | | |
| | 8704.41.13 | ---- | Garbage trucks equipped with waste compacting mechanism, not more than five years old | u | | | | | | | | | | | Free | Free | 18% | 10.0% | 6.0% | | | | 2.5% | | | |
| | 8704.41.14 | ---- | Garbage trucks equipped with waste compacting mechanism, more than five years old | u | LS | | | | | | | | | | Free | Free | 18% | 10.0% | 6.0% | | | | 2.5% | | | |
| | | --- | Auto-trishaws : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.41.21 | ---- | Not more than four years old | u | | | | | | | | | | | Free | Free | 18% | 10.0% | 6.0% | | | Rs.400/- per cm ³ | | 2.5% | | |
| | 8704.41.22 | ---- | More than four years old | u | LS | | | | | | | | | | Free | Free | 18% | 10.0% | 6.0% | | | Rs.400/- per cm ³ | | 2.5% | | |
| | | --- | Chassis fitted with engines and cabs | | | | | | | | | | | | | | | | | | | | 2.5% | | | |
| | 8704.41.31 | ---- | for vehicles of national subdivision 8704.41.43, not more than four years old | u | | | | | | | | | | | 20.0% | 30% | 18% | 10% | Ex | | | Rs.543,250/- per unit | 50% | 2.5% | | |
| | 8704.41.32 | ---- | for vehicles of national subdivision 8704.41.44, more than four years old | u | LS | | | | | | | | | | 20.0% | 30% | 18% | 10% | Ex | | | Rs.1,086,550/- per unit | 50% | 2.5% | | |
| | 8704.41.33 | ---- | for vehicles of national subdivision 8704.41.51, not more than four years old | u | | | | | | | | | | | 20.0% | 30% | 18% | 10% | 6% | | | Rs.543,250/- per unit | 50% | 2.5% | | |
| | 8704.41.34 | ---- | for vehicles of national subdivision 8704.41.52, more than four years old | u | LS | | | | | | | | | | 20.0% | 30% | 18% | 10% | Ex | | | Rs.1,086,550/- per unit | 50% | 2.5% | | |
| | 8704.41.35 | ---- | for vehicles of national subdivision 8704.41.63, not more than four years old | u | | | | | | | | | | | 20.0% | 30% | 18% | 10% | Ex | | | Rs.543,250/- per unit | 50% | 2.5% | | |
| | 8704.41.36 | ---- | for vehicles of national subdivision 8704.41.64, more than four years old | u | LS | | | | | | | | | | 20.0% | 30% | 18% | 10% | Ex | | | Rs.1,086,550/- per unit | 50% | 2.5% | | |
| | 8704.41.37 | ---- | for vehicles of national subdivision 8704.41.67, not more than four years old | u | | | | | | | | | | | 20.0% | 30% | 18% | 10% | Ex | | | Rs.1,569,450/- per unit | 50% | 2.5% | | |
| | 8704.41.38 | ---- | for vehicles of national subdivision 8704.41.68, more than four years old | u | LS | | | | | | | | | | 20.0% | 30% | 18% | 10% | Ex | | | Rs.2,776,700/- per unit | 50% | 2.5% | | |
| | | --- | 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 | | | Rs.664,000/- per unit | 50% | 2.5% | | |
| | 8704.41.42 | ---- | Cargo carrying capacity of less than 800kg , more than four years old | u | LS | | | | | | | | | | 10.0% | 30% | 18% | 10% | Ex | | | Rs.1,086,550/- per unit | 50% | 2.5% | | |
| | 8704.41.43 | ---- | Cargo carrying capacity of 800kg or more, not more than four years old | u | | | | | | | | | | | 20.0% | 30% | 18% | 10% | Ex | | | Rs.664,000/- per unit | 50% | 2.5% | | |
| | 8704.41.44 | ---- | Cargo carrying capacity of 800kg or more, more than four years old | u | LS | | | | | | | | | | 20.0% | 30% | 18% | 10% | Ex | | | Rs.1,086,550/- per unit | 50% | 2.5% | | |
| | | --- | 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 | | | Rs.1,086,550/- per unit | 50% | 2.5% | | |
| | 8704.41.52 | ---- | More than four years old | u | LS | | | | | | | | | | 10.0% | 30% | 18% | 10% | Ex | | | Rs.2,173,050/- per unit | 50% | 2.5% | | |

| HS Hdg | HS Code | | Description | Un it | 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | --- | Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.41.61 | ---- | Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old | u | | | | | | | | | | 10.0% | 30% | 18% | 10% | Ex | | | Rs.664,000/- per unit | 50% | 2.5% | | | |
| | 8704.41.62 | ---- | Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, more than four years old | u | LS | | | | | | | | | 10.0% | 30% | 18% | 10% | Ex | | | Rs.1,086,550/- per unit | 50% | 2.5% | | | |
| | 8704.41.63 | ---- | Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old | u | | | | | | | | | | 20.0% | 30% | 18% | 10% | Ex | | | Rs.664,000/- per unit | 50% | 2.5% | | | |
| | 8704.41.64 | ---- | Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old | u | LS | | | | | | | | | 20.0% | 30% | 18% | 10% | Ex | | | Rs.1,086,550/- per unit | 50% | 2.5% | | | |
| | 8704.41.65 | ---- | Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old | u | | | | | | | | | | 20.0% | 30% | 18% | 10% | Ex | | | Rs.1,690,150/- per unit | 50% | 2.5% | | | |
| | 8704.41.66 | ---- | Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old | u | LS | | | | | | | | | 20.0% | 30% | 18% | 10% | Ex | | | Rs.2,776,700/- per unit | 50% | 2.5% | | | |
| | 8704.41.67 | ---- | Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old | u | | | | | | | | | | 20.0% | 30% | 18% | 10% | Ex | | | Rs.1,690,150/- per unit | 50% | 2.5% | | | |
| | 8704.41.68 | ---- | Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old | u | LS | | | | | | | | | 20.0% | 30% | 18% | 10% | Ex | | | Rs.2,776,700/- per unit | 50% | 2.5% | | | |
| | | --- | 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 seat : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.41.71 | ---- | Not more than four years old | u | | | | | | | | | | 20.0% | 30% | 18% | 10% | Ex | | | Rs.2,173,050/- per unit | 50% | 2.5% | | | |
| | 8704.41.72 | ---- | More than four years old | u | LS | | | | | | | | | 20.0% | 30% | 18% | 10% | Ex | | | Rs.2,776,700/- per unit | 50% | 2.5% | | | |
| | | --- | Other : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.41.91 | ---- | Other vehicles with separate bodies for cabin and cargo area, not more than four years old | u | | | | | | | | | | 20.0% | 30% | 18% | 10% | Ex | | | Rs.5,432,650/- per unit | 50% | 2.5% | | | |
| | 8704.41.92 | ---- | Other vehicles with separate bodies for cabin and cargo area, more than four years old | u | LS | | | | | | | | | 20.0% | 30% | 18% | 10% | Ex | | | Rs.6,036,300/- per unit | 50% | 2.5% | | | |
| | 8704.41.93 | ---- | Other vehicles not more than four years old | u | | | | | | | | | | 20.0% | 30% | 18% | 10% | Ex | | | Rs.4,829,050/- per unit | 50% | 2.5% | | | |
| | 8704.41.99 | ---- | Other vehicles more than four years old | u | LS | | | | | | | | | 20.0% | 30% | 18% | 10% | Ex | | | Rs.6,639,950/- per unit | 50% | 2.5% | | | |
| | 8704.42 | -- | g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes: | | | | | | | | | | | | | | | | | | | | | | | |
| | | --- | Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.42.41 | ---- | Not more than five years old | u | | | | Free | Free | Free | | Free | Free | Free | Free | 18% | 10.0% | 6.0% | | | Rs.1,690,150/- per unit | | 2.5% | | | |
| | 8704.42.42 | ---- | More than five years old but less than ten years old | u | | | | Free | Free | Free | | Free | Free | Free | Free | 18% | 10.0% | Ex | | | Rs.1,690,150/- per unit | | 2.5% | | | |
| | 8704.42.43 | ---- | More than ten years old | u | LS | | | Free | Free | Free | | Free | Free | Free | Free | 18% | 10.0% | Ex | | | Rs.3,259,600/- per unit | | 2.5% | | | |
| | | --- | Garbage trucks equipped with waste compacting mechanism : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.42.51 | ---- | Not more than five years old | u | | | | Free | Free | Free | | Free | Free | Free | Free | 18% | 10.0% | 6.0% | | | | 2.5% | | | | |
| | 8704.42.52 | ---- | More than five years old | u | LS | | | Free | Free | Free | | Free | Free | Free | Free | 18% | 10.0% | Ex | | | Rs.144,850/- per unit | | 2.5% | | | |
| | | --- | Other : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.42.61 | ---- | Not more than five years old | u | | | | Free | Free | Free | | Free | Free | Free | Free | 18% | 10% | Ex | | | Rs.1,086,550/- per unit | | 2.5% | | | |
| | 8704.42.62 | ---- | More than five years old but less than ten years old | u | | | | Free | Free | Free | | Free | Free | Free | Free | 18% | 10% | Ex | | | Rs.2,776,700/- per unit | | 2.5% | | | |
| | 8704.42.63 | ---- | More than ten years old | u | LS | | | Free | Free | Free | | Free | Free | Free | Free | 18% | 10% | Ex | | | Rs.4,466,850/- per unit | | 2.5% | | | |
| | 8704.43 | -- | g.v.w. exceeding 20 tonnes | | | | | | | | | | | | | | | | | | | | | | | |
| | | --- | Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks : | | | | | | | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Un it | 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.43.51 | ---- | Not more than five years old | u | | | | Free | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | | | 2.5% | | | | |
| | 8704.43.52 | ---- | More than five years old but less than ten years old | u | | | | Free | Free | Free | | Free | Free | Free | Free | 18% | 10% | Ex | | | Rs.1,690,150/- per unit | 2.5% | | | | |
| | 8704.43.53 | ---- | More than ten years old | u | LS | | | Free | Free | Free | | Free | Free | Free | Free | 18% | 10% | Ex | | | Rs.3,259,600/- per unit | 2.5% | | | | |
| | | --- | Garbage trucks equipped with waste compacting mechanism : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.43.61 | ---- | Not more than five years old | u | | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | | | 2.5% | | | | |
| | 8704.43.62 | ---- | More than five years old | u | LS | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | Ex | | | Rs.144,850/- per unit | 2.5% | | | | |
| | | --- | Other : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.43.71 | ---- | Not more than five years old | u | | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | Ex | | | Rs.1,086,550/- per unit | 2.5% | | | | |
| | 8704.43.72 | ---- | More than five years old but less than ten years old | u | | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | Ex | | | Rs.2,776,700/- per unit | 2.5% | | | | |
| | 8704.43.73 | ---- | More than ten years old | u | LS | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | Ex | | | Rs.4,466,850/- per unit | 2.5% | | | | |
| | | - | Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.51 | -- | g.v.w. not exceeding 5 tonnes: | | | | | | | | | | | | | | | | | | | | | | | |
| | | --- | Special purpose tankers/bowsers and trucks : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.51.11 | ---- | Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old | u | | | | Free | | | | | | Free | Free | 18% | 10% | 6% | | | | 2.5% | | | | |
| | 8704.51.12 | ---- | Tankers / bowsers with stainless steel tanks for transport of milk,more than five years old | u | LS | | | Free | | | | | | Free | Free | 18% | 10% | 6% | | | | 2.5% | | | | |
| | 8704.51.13 | ---- | Garbage trucks equipped with waste compacting mechanism, not more than five years old | u | | | | | | | | | | Free | Free | 18% | 10% | 6% | | | | 2.5% | | | | |
| | 8704.51.14 | ---- | Garbage trucks equipped with waste compacting mechanism, more than five years old | u | LS | | | | | | | | | Free | Free | 18% | 10% | 6% | | | | 2.5% | | | | |
| | | --- | Auto-trishaws : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.51.21 | ---- | With two-stroke petrol engine | u | LS | | | | | | | | | Free | Free | 18% | 10% | 6% | | | Rs.500/-per cm ³ | 2.5% | | | | |
| | 8704.51.22 | ---- | Other, not more than four years old | u | LS | | | | | | | | | Free | Free | 18% | 10% | 6% | | | Rs.500/-per cm ³ | 2.5% | | | | |
| | 8704.51.23 | ---- | Other, more than four years old | u | LS | | | | | | | | | Free | Free | 18% | 10% | 6% | | | Rs.500/-per cm ³ | 2.5% | | | | |
| | | --- | Chassis fitted with engines and cabs : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.51.31 | ---- | for vehicles of national subdivision 8704.51.43, not more than four years old | u | | | | | | | | | | 20% | 30% | 18% | 10% | Ex | | | Rs.543,250/-per unit | 50% | 2.5% | | | |
| | 8704.51.32 | ---- | for vehicles of national subdivision 8704.51.44, more than four years old | u | LS | | | | | | | | | 20% | 30% | 18% | 10% | Ex | | | Rs.1,086,550/-per unit | 50% | 2.5% | | | |
| | 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 | 50% | 2.5% | | | |
| | 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 | 50% | 2.5% | | | |
| | 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 | 50% | 2.5% | | | |
| | 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 | 50% | 2.5% | | | |
| | 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 | 50% | 2.5% | | | |
| | 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 | 50% | 2.5% | | | |
| | | --- | 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 | 50% | 2.5% | | | |
| | 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 | 50% | 2.5% | | | |
| | 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 | 50% | 2.5% | | | |
| | 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 | 50% | 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 | | | | Free threshold Value | Rate on the amount exceeding Luxury Tax Free Threshold |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | --- | 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 | 50% | 2.5% | | | |
| | 8704.51.52 | ---- | More than four years old | u | LS | | | | | | | | | 10% | 30% | 18% | 10% | Ex | | | Rs.2,173,050/-per unit | 50% | 2.5% | | | |
| | | --- | 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 | 50% | 2.5% | | | |
| | 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 | 50% | 2.5% | | | |
| | 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 | 50% | 2.5% | | | |
| | 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 | 50% | 2.5% | | | |
| | 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 | 50% | 2.5% | | | |
| | 8704.51.66 | ---- | Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old | u | LS | | | | | | | | | 20% | 30% | 18% | 10% | Ex | | | Rs.2,776,700/-per unit | 50% | 2.5% | | | |
| | 8704.51.67 | ---- | Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old | u | | | | | | | | | | 20% | 30% | 18% | 10% | Ex | | | Rs.1,569,450/-per unit | 50% | 2.5% | | | |
| | 8704.51.68 | ---- | Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old | u | LS | | | | | | | | | 20% | 30% | 18% | 10% | Ex | | | Rs.2,776,700/-per unit | 50% | 2.5% | | | |
| | | --- | Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.51.71 | ---- | Not more than four years old | u | | | | | | | | | | 20% | 30% | 18% | 10% | Ex | | | Rs.2,050/per cm³ | 50% | 2.5% | | | |
| | 8704.51.72 | ---- | More than four years old | u | LS | | | | | | | | | 20% | 30% | 18% | 10% | Ex | | | Rs.2,050/per cm³ | 50% | 2.5% | | | |
| | | | Other : | | | | | | | | | | | | | | | | | | | | 2.5% | | | |
| | 8704.51.91 | ---- | Vehicles with separate bodies for cabin and cargo area, not more than four years old | u | | | | | | | | | | 20% | 30% | 18% | 10% | Ex | | | Rs.5,432,650/-per unit | 50% | 2.5% | | | |
| | 8704.51.92 | ---- | Vehicles with separate bodies for cabin and cargo area, more than four years old | u | LS | | | | | | | | | 20% | 30% | 18% | 10% | Ex | | | Rs.6,036,300/-per unit | 50% | 2.5% | | | |
| | 8704.51.93 | ---- | Other not more than four years old | u | | | | | | | | | | 20% | 30% | 18% | 10% | Ex | | | Rs.2,050/per cm³ | 50% | 2.5% | | | |
| | 8704.51.99 | ---- | Other more than four years old | u | LS | | | | | | | | | 20% | 30% | 18% | 10% | Ex | | | Rs.2,050/per cm³ | 50% | 2.5% | | | |
| | 8704.52 | -- | g.v.w. exceeding 5 tonnes : | | | | | | | | | | | | | | | | | | | | | | | |
| | | --- | Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.52.41 | ---- | Not more than five years old | u | | | | Free | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | | |
| | 8704.52.42 | ---- | More than five years old but not more than ten years old | u | | | | Free | Free | Free | | Free | Free | Free | Free | 18% | 10% | Ex | | | Rs.1,569,450/-per unit | | 2.5% | | | |
| | 8704.52.43 | ---- | More than ten years old | u | LS | | | Free | Free | Free | | Free | Free | Free | Free | 18% | 10% | Ex | | | Rs.3,259,600/-per unit | | 2.5% | | | |
| | | --- | Garbage trucks equipped with waste compacting mechanism : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.52.51 | ---- | Not more than five years old | u | | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | | |
| | 8704.52.52 | ---- | More than five years old | u | LS | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | Ex | | | Rs.144,850/-per unit | | 2.5% | | | |
| | | --- | Other : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.52.61 | ---- | Not more than five years old | u | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | Ex | | | Rs.1,086,550/-per unit | | 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 | | | | Free threshold Value | Rate on the amount exceeding Luxury Tax Free Threshold | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.52.62 | ---- | More than five years old but not more than ten years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | Ex | | | Rs.2,776,700/-per unit | | 2.5% | | | |
| | 8704.52.63 | ---- | More than ten years old | u | LS | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | Ex | | | Rs.4,587,600/-per unit | | 2.5% | | | |
| | 8704.60 | - | Other with only electric motor for propulsion : | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.60.10 | ---- | Electric auto-trishaws not more than five years old | u | | | | | | | | | | | 10% | 30% | 18% | Ex | 6% | | | Rs.18,100/= per kW | | 2.5% | | | |
| | 8704.60.20 | ---- | Electric auto-trishaws more than five years old | u | LS | | | | | | | | | | 10% | 30% | 18% | Ex | 6% | | | Rs.18,100/= per kW | | 2.5% | | | |
| | | ---- | Other electric, not more than five years old | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.60.31 | ---- | Capacity of motors not exceeding 50kW | u | | | | | | | | | | | 20% | 30% | 18% | Ex | 6% | | | Rs.18,100/= per kW | 50% | 2.5% | | | |
| | 8704.60.32 | ---- | Capacity of motors exceeding 50kW, but not exceeding 100kW | u | | | | | | | | | | | 20% | 30% | 18% | Ex | 6% | | | Rs.24,100/= per kW | 50% | 2.5% | | | |
| | 8704.60.33 | ---- | Capacity of motors exceeding 100kW, but not exceeding 200kW | u | | | | | | | | | | | 20% | 30% | 18% | Ex | 6% | | | Rs.60,400/= per kW | 50% | 2.5% | | | |
| | 8704.60.34 | ---- | Capacity of motors exceeding 200kW | u | | | | | | | | | | | 20% | 30% | 18% | Ex | 6% | | | Rs.96,600/= per kW | 50% | 2.5% | | | |
| | | ---- | Other electric, more than five years old | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.60.41 | ---- | Capacity of motors not exceeding 50kW | u | LS | | | | | | | | | | 20% | 30% | 18% | Ex | 6% | | | Rs.48,300/= per kW | 50% | 2.5% | | | |
| | 8704.60.42 | ---- | Capacity of motors exceeding 50kW, but not exceeding 100kW | u | LS | | | | | | | | | | 20% | 30% | 18% | Ex | 6% | | | Rs.72,400/= per kW | 50% | 2.5% | | | |
| | 8704.60.43 | ---- | Capacity of motors exceeding 100kW, but not exceeding 200kW | u | LS | | | | | | | | | | 20% | 30% | 18% | Ex | 6% | | | Rs.108,700/= per kW | 50% | 2.5% | | | |
| | 8704.60.44 | ---- | Capacity of motors exceeding 200kW | u | LS | | | | | | | | | | 20% | 30% | 18% | Ex | 6% | | | Rs.144,900/= per kW | 50% | 2.5% | | | |
| | 8704.90 | - | Other : | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8704.90.10 | ---- | Not more than five years old | u | | | | | | | | | | | 10% | 30% | 18% | Ex | 6% | | | Rs.1,207,250/= per unit | 50% | 2.5% | | | |
| | 8704.90.90 | ---- | Other | u | LS | | | | | | | | | | 20% | 30% | 18% | Ex | Ex | | | Rs.1,810,900 per unit | 50% | 2.5% | | | |
| 87.05 | | | Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units). | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8705.10 | - | Crane lorries : | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8705.10.10 | ---- | Not more than ten years old | u | | | | | | Free | Free | | Free | | Free | Free | 18% | 10% | 6% | | | | | 2.5% | Rs 5.0 Mn | 0% | |
| | 8705.10.20 | ---- | More than ten years old | u | LS | | | | | Free | Free | | Free | | Free | Free | 18% | 10% | 6% | | | | | 2.5% | Rs 5.0 Mn | 0% | |
| | 8705.20 | - | Mobile drilling derricks : | | | | | | | | | | | | | | | | | | | | | | | | |
| | 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 | | 2.5% | 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 | | 2.5% | 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 cm³ | | 2.5% | Rs 5.0 Mn | 0% |

| HS Hdg | HS Code | | Description | Un it | 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 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 ³ | | 2.5% | 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 | Free | 18% | 10% | Ex | | | Rs.5,432,650 per unit | | 2.5% | 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 | | 2.5% | Rs 5.0 Mn | 0% |
| | 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 | | 2.5% | Rs 5.0 Mn | 0% |
| | 8705.90.48 | ---- | Other, more than seven years old | u | LS | | | | Free | Free | Free | | Free | Free | Free | Free | 18% | 10% | Ex | | | Rs.3,018,150 per unit | | 2.5% | 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 | | 2.5% | Rs 5.0 Mn | 0% |
| | 8705.90.52 | ---- | Modified vehicles of heading 87.02, more than three years old | u | LS | | | | Free | Free | Free | | Free | Free | Free | Free | 18% | 10% | Ex | | | Rs.7,243,550 per unit | | 2.5% | 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 ³ | | 2.5% | Rs 5.0 Mn | 0% |
| | 8705.90.54 | ---- | Modified vehicles of heading 87.03, more than three years old | u | LS | | | | Free | Free | Free | | Free | Free | Free | Free | 18% | 10% | Ex | | | Rs.13,300/per cm ³ | | 2.5% | 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 | | 2.5% | Rs 5.0 Mn | 0% |
| | 8705.90.56 | ---- | Modified vehicles of heading 87.04, more than three years old | u | LS | | | | Free | Free | Free | | Free | Free | Free | Free | 18% | 10% | Ex | | | Rs.7,243,550 per unit | | 2.5% | 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 | 18% | Ex | Ex | | | Rs.1,810,900 per unit | | 2.5% | Rs 5.0 Mn | 0% |
| | 8705.90.92 | ---- | g.v.w. not exceeding 4 tonnes, more than seven years old | u | LS | | | | | Free | Free | | Free | Free | Free | Free | 18% | Ex | Ex | | | Rs.3,018,150 per unit | | 2.5% | 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 | 18% | 10% | 6% | | | | | 2.5% | Rs 5.0 Mn | 0% |
| | 8705.90.94 | ---- | g.v.w. exceeding 4 tonnes, more than seven years old | u | LS | | | | | Free | Free | | Free | Free | Free | Free | 18% | Ex | | | | | | 2.5% | Rs 5.0 Mn | 0% |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 87.06 | | | Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05. | | | | | | | | | | | | | | | | | | | | | | | |
| | 8706.00.10 | --- | New chassis fitted with engines for motor vehicles of heading 87.02, for the transport of twenty eight or more passengers including the driver | u | | Free | | | | | | | | Free | Free | 18% | Ex | Ex | | | | Rs.1,207,250/= per unit | | 2.5% | | |
| | 8706.00.20 | --- | New chassis fitted with engines for other motor vehicles of heading 87.02 | u | | 10.0% | | | | | | | | 10.0% | 20% | 18% | Ex | Ex | | | | Rs.1,207,250/= per unit | | 2.5% | | |
| | 8706.00.30 | --- | New chassis fitted with engines for motor vehicles of heading 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 with a g.v.w. of 3,000 kg or more | u | | | | | | | | | | Free | Free | 18% | Ex | Ex | | | | Rs.1,207,250/= per unit | | 2.5% | | |
| | 8706.00.40 | --- | Other new chassis fitted with engines for other motor vehicles | u | | | | | | | | | | 10.0% | 20% | 18% | Ex | Ex | | | | Rs.2,414,500 per unit | | 2.5% | | |
| | 8706.00.50 | --- | Used chassis fitted with engines | u | LS | | | | | | | | | 10% or Rs.145,334.00 per unit | 20% or Rs.400,000 per Unit | 18% | Ex | Ex | | | | Rs.2,414,500 per unit | | 2.5% | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 87.07 | | | Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05. | | | | | | | | | | | | | | | | | | | | | | | |
| | 8707.10 | - | For the vehicles of heading 87.03 : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8707.10.10 | --- | Used vehicle bodies fully equipped with fittings and accessories | u | LS | | | | | | | | | 10.0% | 20% | 18% | Ex | Ex | | | | Rs.1,207,250/= per unit | | 2.5% | | |
| | 8707.10.20 | --- | Other vehicle bodies fully equipped with fittings and accessories | u | LS | | | | | | | | | 10.0% | 20% | 18% | Ex | Ex | | | | Rs.965,800 per unit | | 2.5% | | |
| | 8707.10.30 | --- | Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery | u | LS | | | | | | | | | 10.0% | 20% | 18% | Ex | Ex | | | | Rs.1,086,550 per unit | | 2.5% | | |
| | 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 | | 2.5% | | |
| | 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 | | 2.5% | | |
| | 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 | | 2.5% | | |
| | 8707.10.90 | --- | Other | u | L | | | | | | | | | 10.0% | 20% | 18% | Ex | Ex | | | | Rs.1,207,250/= per unit | | 2.5% | | |
| | 8707.90 | - | Other : | | | | | | | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Un it | 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 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 | | 2.5% | | |
| | 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 | | 2.5% | | |
| | 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 | | 2.5% | | |
| | 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 | | 2.5% | | |
| | 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 | | 2.5% | | |
| | 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 | | 2.5% | | |
| | 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 | | 2.5% | | |
| | 8707.90.90 | --- | Other | u | L | | | | | | | | | | 10.0% | 20% | 18% | Ex | Ex | | | Rs.1,207,250/= per unit | | 2.5% | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 87.08 | | | Parts and accessories of the motor vehicles of headings 87.01 to 87.05. | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 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 | | 2.5% | | |
| | 8708.29.90 | ---- | Other | kg | | | | | | Free | | | 5% | 5% | 20.0% | 20% | 18% | 10% | 6% | 5% | Free | | | 2.5% | | |
| | 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-axes with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof | kg | | | | | | Free | Free | | 5% | 5% | | 20% | 18% | 10% | 6% | 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% | | | |

| HS Hdg | HS Code | | Description | Un it | 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 |
| | 8708.91.20 | --- | Radiator cores | kg | | | | | | | | 5% | 5% | | 20% or Rs. 2500/- per unit | 18% | 10% | | 30% or Rs.2,8 00 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 portio n | Free | Rs.362,200 per unit | 2.5% | | | |
| | 8708.99.90 | --- | Other | kg | | | | | | | | | | | 20% | 18% | 10% | 6% | 5% | Free | | 2.5% | | | |
| 87.09 | | | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports, for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles. | | | | | | | | | | | | | | | | | | | | | | |
| | | - | Vehicles : | | | | | | | | | | | | | | | | | | | | | | |
| | 8709.11 | -- | Electrical | u | | | | | | | | 5% | 4.5% | 10.0% | 20% | 18% | 10% | 6% | | | | 2.5% | | | |
| | 8709.19 | -- | Other | u | | | | | | | | | | | 10.0% | 20% | 18% | 10% | 6% | | | 2.5% | | | |
| | 8709.90 | - | Parts | kg | | | | | | | | | | | 10.0% | 20% | 18% | Ex | | | | 2.5% | | | |
| 87.10 | 8710.00 | | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles. | u | | | | | | | | 5% | 4.5% | 10.0% | 20% | 18% | 10% | 6% | | | | 2.5% | | | |
| 87.11 | | | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars: side-cars. | | | | | | | | | | | | | | | | | | | | | | |
| | 8711.10 | - | With internal combustion piston engine of a cylinder capacity not exceeding 50 cc : | | | | | | | | | | | | | | | | | | | | | | |
| | 8711.10.10 | --- | Not more than three years old | u | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | Ex | Ex | | | Rs.700/- per cm³ | 2.5% | | | |
| | 8711.10.20 | --- | More than three years old | u | LS | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | Ex | Ex | | | Rs.120,750 per unit | 2.5% | | | |
| | 8711.20 | - | With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc : | | | | | | | | | | | | | | | | | | | | | | |
| | 8711.20.10 | --- | Exceeding 50 cc but not exceeding 200 cc, not more than three years old | u | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | Ex | Ex | | | Rs.1,400/- per cm³ | 2.5% | | | |
| | 8711.20.20 | --- | Exceeding 50 cc but not exceeding 200 cc, more than three years old | u | LS | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | Ex | Ex | | | Rs.362,200 per unit | 2.5% | | | |
| | 8711.20.30 | --- | Other, not more than three years old | u | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | Ex | Ex | | | Rs.2,050/- per cm³ | 2.5% | | | |
| | 8711.20.40 | --- | Other, more than three years old | u | LS | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | Ex | Ex | | | Rs.603,650 per unit | 2.5% | | | |
| | 8711.30 | - | With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc : | | | | | | | | | | | | | | | | | | | | | | |
| | 8711.30.10 | --- | Exceeding 250 cc but not exceeding 350 cc, not more than three years old | u | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | Ex | Ex | | | Rs.2,050/- per cm³ | 2.5% | | | |

| HS Hdg | HS Code | | Description | Un it | 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8711.30.20 | --- | Exceeding 250 cc but not exceeding 350 cc, more than three years old | u | LS | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | Ex | Ex | | | 965,800/= per unit | | 2.5% | | |
| | 8711.30.30 | --- | Exceeding 350 cc but not exceeding 450 cc, not more than three years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | Ex | Ex | | | Rs.2,750/- per cm³ | | 2.5% | | |
| | 8711.30.40 | --- | Exceeding 350 cc but not exceeding 450 cc , more than three years old | u | LS | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | Ex | Ex | | | Rs.1,810,900 per unit | | 2.5% | | |
| | 8711.30.50 | --- | Other, not more than three years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | Ex | Ex | | | Rs.2,750/- per cm³ | | 2.5% | | |
| | 8711.30.60 | --- | Other, more than three years old | u | LS | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | Ex | Ex | | | Rs.1,810,900 per unit | | 2.5% | | |
| | 8711.40 | - | With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8711.40.10 | --- | Not more than three years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | Ex | Ex | | | Rs.3,500/- per cm³ | | 2.5% | | |
| | 8711.40.20 | --- | More than three years old | u | LS | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | Ex | Ex | | | Rs.3,018,150 per unit | | 2.5% | | |
| | 8711.50 | - | With internal combustion piston engine of a cylinder capacity exceeding 800 cc : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8711.50.10 | --- | Exceeding 800 cc but not exceedig 1000 cc, not more than three years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | Ex | Ex | | | Rs.3,500/- per cm³ | | 2.5% | | |
| | 8711.50.20 | --- | Exceeding 800 cc but not exceedig 1000 cc , more than three years old | u | LS | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | Ex | Ex | | | Rs.3,621,800per unit | | 2.5% | | |
| | 8711.50.30 | --- | Other, not more than three years old | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | Ex | Ex | | | Rs.4,200/- per cm³ | | 2.5% | | |
| | 8711.50.40 | --- | Other, more than three years old | u | LS | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | Ex | Ex | | | Rs.4,829,050 per unit | | 2.5% | | |
| | 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 | Free | 18% | Ex | Ex | | | Rs.9,050 per kW | | 2.5% | | |
| | 8711.60.20 | --- | More than three years old | u | LS | | | | | Free | Free | | Free | Free | Free | Free | 18% | Ex | Ex | | | Rs.18,100 per kW | | 2.5% | | |
| | 8711.90 | - | Other | u | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 87.12 | 8712.00 | | Bicycles and other cycles (including delivery tricycles), not motorised. | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8712.00.10 | --- | Delivery tricycles | u | | | | | | | | | | | | 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% | | | |
| 87.13 | | | Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled. | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8713.10 | - | Not mechanically propelled | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | 10% | Ex | | | | | | | |
| | 8713.90 | - | Other | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | 10% | Ex | | | | | | | |
| 87.14 | | | Parts and accessories of vehicles of headings 87.11 to 87.13. | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 8714.10 | - | Of motorcycles (including mopeds) : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8714.10.10 | --- | Frames, with or without frount folk | kg | L | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8714.10.90 | --- | Other | kg | | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |
| | 8714.20.00 | - | Of carriages for disabled persons | kg | | | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | | | | 2.5% | | |

| HS Hdg | HS Code | | Description | Un it | 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 |
| | | - | Other : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8714.91 | -- | Frames and forks, and parts thereof : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8714.91.10 | --- | Bicycle frames | kg | | | | | | Free | | | | | 20% | 18% | 10% | 6% | | | | 2.5% | | | | |
| | 8714.91.20 | --- | Front forks | kg | | | | | | Free | | | | | 20% | 18% | 10% | 6% | | | | 2.5% | | | | |
| | 8714.91.90 | --- | Other | kg | | | | | | Free | | | | Free | 20% | 18% | 10% | 6% | | | | 2.5% | | | | |
| | 8714.92 | -- | Wheel rims and spokes : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8714.92.10 | --- | Wheel rims | kg | | 19% or Rs.190/- per Kg | | | Free | Free | | 5% or Rs.67/- per Kg | 4.5% or Rs.61/- per Kg | | 20% or Rs.200/- per Kg | 18% | 10% | 6% | | | | 2.5% | | | | |
| | 8714.92.90 | --- | Other | kg | | Free | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | 6% | | | | 2.5% | | | | |
| | 8714.93 | -- | Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels | kg | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | 6% | | | | 2.5% | | | | |
| | 8714.94 | -- | Brakes, including coaster braking hubs and hub brakes, and parts thereof | kg | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | 6% | | | | 2.5% | | | | |
| | 8714.95 | -- | Saddles | u | | | | | | Free | | | | 10.0% | 20% | 18% | 10% | 6% | | | | 2.5% | | | | |
| | 8714.96 | -- | Pedals and crank-gear, and parts thereof | kg | | | | | Free | Free | | 4% | 1.5% | Free | Free | 18% | 10% | 6% | | | | 2.5% | | | | |
| | 8714.99 | -- | Other : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8714.99.10 | --- | Mudguards | kg | | | | | | Free | | | | | 20% | 18% | 10% | 6% | | | | 2.5% | | | | |
| | 8714.99.20 | --- | Chain stays | kg | | | | | | Free | | | | | 20% | 18% | 10% | 6% | | | | 2.5% | | | | |
| | 8714.99.30 | --- | Seat stays | kg | | | | | | Free | | | | | 20% | 18% | 10% | 6% | | | | 2.5% | | | | |
| | | --- | Other: | | | | | | | | | | | | | | | | | | | | | | | |
| | 8714.99.91 | ---- | Bicycle rims or wheels, fitted with new tyres, with or without tubes | kg | | | | | | Free | | 13.5% | | | 20% | 18% | 10% | | 8% | | | 2.5% | | | | |
| | 8714.99.92 | ---- | Bicycle rims or wheels, fitted with tyres showing signs of wear, with or without tubes | kg | | | | | | Free | | 13.5% | | | 20% | 18% | 10% | | 8% | | | 2.5% | | | | |
| | 8714.99.99 | ---- | Other | kg | | | | | | Free | | 13.5% | | | 20% | 18% | 10% | | 5% | | | 2.5% | | | | |
| 87.15 | 8715.00 | | Baby carriages and parts thereof. | kg | | | | | | | | | | 20.0% | 30% | 18% | 10% | 6% | 10% | Free | | 2.5% | | | | |
| 87.16 | | | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof. | | | | | | | | | | | | | | | | | | | | | | | |
| | 8716.10 | - | Trailers and semi-trailers of the caravan type, for housing or camping : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8716.10.10 | --- | Not more than five years old | u | | | | | | | | | | Free | Free | 18% | Ex | | | | | 2.5% | | | | |
| | 8716.10.20 | --- | More than five years old | u | LS | | | | | | | | | | 30% | 18% | 10% | | | | | 2.5% | | | | |
| | 8716.20 | - | Self-loading or self-unloading trailers and semi- trailers for agricultural purposes : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8716.20.10 | --- | Not more than five years old | u | | | | | | | | | | | 20% | 18% | 10% | | | | | 2.5% | | | | |
| | 8716.20.20 | --- | More than five years old | u | LS | | | | | | | | | | 20% | 18% | 10% | | | | | 2.5% | | | | |
| | | - | Other trailers and semi-trailers for the transport of goods : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8716.31 | -- | Tanker trailers and tanker semi-trailers : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8716.31.10 | --- | Not more than five years old | u | | | | | | | | | | | 20% | 18% | Ex | | | | | 2.5% | | | | |
| | 8716.31.20 | --- | More than five years old | u | LS | | | | | | | | | | 20% | 18% | 10% | | | | | 2.5% | | | | |
| | 8716.39 | -- | Other : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8716.39.10 | --- | Not more than five years old | u | | | | | | | | | | | 20% | 18% | Ex | | 5% | | | 2.5% | | | | |
| | 8716.39.20 | --- | More than five years old | u | LS | | | | | | | | | | 20% | 18% | 10% | | 5% | | | 2.5% | | | | |
| | 8716.40 | - | Other trailers and semi-trailers : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8716.40.10 | --- | Not more than five years old | u | | | | | | | | | | | 20% | 18% | 10% | | | | | 2.5% | | | | |
| | 8716.40.20 | --- | More than five years old | u | LS | | | | | | | | | | 20% | 18% | 10% | | | | | 2.5% | | | | |
| | 8716.80 | - | Other vehicles : | | | | | | | | | | | | | | | | | | | | | | | |
| | 8716.80.20 | --- | Wheelbarrows | u | | | | | | | | | | | 20% | 18% | 10% | | 5% | | | 2.5% | | | | |
| | 8716.80.30 | --- | Other not more than five years old | u | | | | | | | | | | | 20% | 18% | 10% | | | | | 2.5% | | | | |
| | 8716.80.40 | --- | Other more than five years old | u | LS | | | | | | | | | | 20% | 18% | Ex | | | | | 2.5% | | | | |
| | 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% | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | cm³ | | - cubic centimeter of the engine | | | | | | | | | | | | | | | | | | | | | | | |
| | kW | | - kilowatt of the motor power of the engine | | | | | | | | | | | | | | | | | | | | | | | |
| | 1000 cm³< x<= 1300 cm³ | | - of cylinder capacity exceeding 1000 cc but not exceeding 1300 cc | | | | | | | | | | | | | | | | | | | | | | | |
| | 1300 cm³< x<= 1500 cm³ | | - of cylinder capacity exceeding 1300 cc but not exceeding 1500 cc | | | | | | | | | | | | | | | | | | | | | | | |
| | 2000 cm³< x<= 2500 cm³ | | - of cylinder capacity exceeding 2000 cc but not exceeding 2500 cc | | | | | | | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Un it | 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 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2500 cm³< x<= 2750 cm³ | | - of cylinder capacity exceeding 2500 cc but not exceeding 2750 cc | | | | | | | | | | | | | | | | | | | | | | | |
| | 2750 cm³< x<= 3000 cm³ | | - of cylinder capacity exceeding 2750 cc but not exceeding 3000 cc | | | | | | | | | | | | | | | | | | | | | | | |
| | 3000 cm³< x<= 4000 cm³ | | - of cylinder capacity exceeding 3000 cc but not exceeding 4000 cc | | | | | | | | | | | | | | | | | | | | | | | |
| | 4000 cm³< | | - of cylinder capacity exceeding 4000 cc | | | | | | | | | | | | | | | | | | | | | | | |