



Ministry of Finance - Department of Revenue
Central Board of Indirect Taxes and Customs
Goods and Services Tax



(index.html)





GST Rates

Goods

Services

[Guide on Exports / Imports tax rates \(https://www.icegate.gov.in/\)](#)

Chapter / Heading / Sub-heading / Tariff item

Q

Description of Goods

Q

Clear

Schedules	S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGST Rate (%)	SGST / UTGST Rate (%)	IGST Rate (%)	Compensation Cess
I	1	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] pre-packaged and labelled.	2.5%	2.5%	5%	
I	2	0303, 0304,0305, 0306, 0307, 0308, 0309	All goods [other than fresh or chilled] pre-packaged and labelled.	2.5%	2.5%	5%	
I	3		[Omitted]				
I	4		[Omitted]				
I	5		[Omitted]				
I	6		[Omitted]				
I	7	0401	Ultra High Temperature (UHT) milk	2.5%	2.5%	5%	
I	8	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter, including skimmed milk powder, milk food for babies [other than condensed milk]	2.5%	2.5%	5%	
I	9	0403	Yoghurt; Cream, kefir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa	2.5%	2.5%	5%	
I	9A	0403	Curd, Lassi, Butter milk, pre-packaged and labelled	2.5%	2.5%	5%	
I	10	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included	2.5%	2.5%	5%	
I	11	0406	Chena or paneer pre-packaged and labelled	2.5%	2.5%	5%	
I	12	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	2.5%	2.5%	5%	
I	13	0409	Natural honey pre-packaged and labelled	2.5%	2.5%	5%	
I	14	0410	Insects and other edible products of animal origin, not elsewhere specified or included	2.5%	2.5%	5%	
I	15	0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	2.5%	2.5%	5%	
I	16	0504	All goods [other than fresh or chilled] pre-packaged and labelled.	2.5%	2.5%	5%	
I	17	0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	2.5%	2.5%	5%	
I	18	0507	Ivory, tortoise-shell, whalebone and whalebone hair,	2.5%	2.5%	5%	





			2.5%	2.5%	5%
I	49	1004 Oats pre-packaged and labelled.	2.5%	2.5%	5%
I	50	1005 Maize (corn) pre-packaged and labelled.	2.5%	2.5%	5%
I	51	1006 Rice pre-packaged and labelled.	2.5%	2.5%	5%
I	52	1007 Grain sorghum pre-packaged and labelled.	2.5%	2.5%	5%
I	53	1008 Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi pre-packaged and labelled.	2.5%	2.5%	5%
I	54	1101 Wheat or meslin flour pre-packaged and labelled.	2.5%	2.5%	5%
I	55	1102 Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc. pre-packaged and labelled.	2.5%	2.5%	5%
I	56	1103 Cereal groats, meal and pellets, including suji and dalia pre-packaged and labelled.	2.5%	2.5%	5%
I	57	1104 Cereal grains otherwise worked (for example, rolled, flaked, pearly, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground [other than hulled cereal grains]	2.5%	2.5%	5%
I	58	1105 Meal, powder, Flour flakes, granules and pellets of potatoes pre-packaged and labelled.	2.5%	2.5%	5%
I	59	1106 Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split {0713}], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 pre-packaged and labelled.	2.5%	2.5%	5%
I	60	[Omitted]			
I	61	0713 Guar gum refined split	2.5%	2.5%	5%
I	62	1109 Wheat gluten, whether or not dried 00 00	2.5%	2.5%	5%
I	63	12 All goods other than of seed quality	2.5%	2.5%	5%
I	64	1201 Soya beans, whether or not broken other than of seed quality.	2.5%	2.5%	5%
I	65	1202 Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken other than of seed quality.	2.5%	2.5%	5%
I	66	1203 Copra	2.5%	2.5%	5%
I	67	1204 Linseed, whether or not broken other than of seed quality.	2.5%	2.5%	5%
I	68	1205 Rape or colza seeds, whether or not broken other than of seed quality.	2.5%	2.5%	5%
I	69	1206 Sunflower seeds, whether or not broken other than of seed quality	2.5%	2.5%	5%
I	70	1207 Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (<i>Carthamus tinctorius</i>) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed quality	2.5%	2.5%	5%
I	71	1208 Flour and meals of oil seeds or oleaginous fruits, other than those of mustard	2.5%	2.5%	5%
I	71A	1209 Tamarind seeds meant for any use other than sowing	2.5%	2.5%	5%
I	72	1210 20 00 Hop cones, ground, powdered or in the form of pellets; lupulin	2.5%	2.5%	5%
I	73	1211 Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered	2.5%	2.5%	5%
I	74	1212 Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included	2.5%	2.5%	5%
I	75	1301 Natural gums, resins, gum-resins and oleoresins (for example, balsams) [other than lac and shellac]	2.5%	2.5%	5%
I	76	1301 Compounded asafoetida commonly known as heeng	2.5%	2.5%	5%
I	76A	13 Tamarind Kernel powder	2.5%	2.5%	5%
I	77	1401 Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	2.5%	2.5%	5%
I	78	1404 [other than 1404] Vegetable products not elsewhere specified or included such as, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha, coconut shell, unworked	2.5%	2.5%	5%



90
40,
1404
90
50]
[1404
90
60

I	78A	1404 or 3305	Mehendi paste in cones	2.5%	2.5%	5%	
I	79	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	2.5%	2.5%	5%	
I	80	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	2.5%	2.5%	5%	
I	81	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.	2.5%	2.5%	5%	
I	82	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509	2.5%	2.5%	5%	
I	83	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.	2.5%	2.5%	5%	
I	84	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	2.5%	2.5%	5%	
I	85	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	2.5%	2.5%	5%	
I	86	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	2.5%	2.5%	5%	
I	87	1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	2.5%	2.5%	5%	
I	88	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	2.5%	2.5%	5%	
I	89	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	2.5%	2.5%	5%	
I	90	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516	2.5%	2.5%	5%	
I	91	1701	Beet sugar, cane sugar	2.5%	2.5%	5%	
I	91A	1701 or 1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled	2.5%	2.5%	5%	
I	92	1702 or 1704	Palmyra sugar, mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets, gajak, khaja, khajuli, anarsa	2.5%	2.5%	5%	
I	93	1801	Cocoa beans whole or broken, raw or roasted	2.5%	2.5%	5%	
I	94	1802	Cocoa shells, husks, skins and other cocoa waste	2.5%	2.5%	5%	
I	95	1803	Cocoa paste whether or not de-fatted	2.5%	2.5%	5%	
I	96	1901 20 00	Mixes and doughs for the preparation of bread, pastry and other baker's wares	2.5%	2.5%	5%	
I	97	1902	Seviyan (vermicelli)	2.5%	2.5%	5%	
I	98	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. (sabudana)	2.5%	2.5%	5%	
I	98A	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki pre-packaged and labelled".	2.5%	2.5%	5%	▲



Ministry of Finance - Directorate of Revenue

Central Board of Indirect Taxes and Customs
Goods and Services Tax

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NATION TAX MARKET

2.5% 2.5% 5%
2.5% 2.5% 5%

I	100	1905 40 00	Rusks, toasted bread and similar toasted products	2.5%	2.5%	5%
I	100A	2106	Roasted Gram, idli/dosa batter, chutney powder	2.5%	2.5%	5%
I	101	2106 90	Sweetmeats	2.5%	2.5%	5%
I	101A	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those pre-packaged and labelled.	2.5%	2.5%	5%
I	102	2201 90 10	Ice and snow	2.5%	2.5%	5%
I	102A	2207	Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)	2.5%	2.5%	5%
I	103	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	2.5%	2.5%	5%
I	103A	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake	2.5%	2.5%	5%
I	103B	2302	Rice bran (other than de-oiled rice bran)	2.5%	2.5%	5%
I	104	2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets	2.5%	2.5%	5%
I	105	2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	2.5%	2.5%	5%
I	106	2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	2.5%	2.5%	5%
I	107	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305 other than cottonseed oil cake	2.5%	2.5%	5%
I	108	2307	Wine lees; argol	2.5%	2.5%	5%
I	109	2401	Tobacco leaves	2.5%	2.5%	5%
I	110	2502	Unroasted iron pyrites.	2.5%	2.5%	5%
I	111	2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	2.5%	2.5%	5%
I	112	2504	Natural graphite.	2.5%	2.5%	5%
I	113	2505	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.	2.5%	2.5%	5%
I	114	2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	2.5%	2.5%	5%
I	115	2507	Kaolin and other kaolinic clays, whether or not calcined.	2.5%	2.5%	5%
I	116	2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	2.5%	2.5%	5%
I	117	2509	Chalk.	2.5%	2.5%	5%
I	118	2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	2.5%	2.5%	5%
I	119	2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816.	2.5%	2.5%	5%
I	120	2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	2.5%	2.5%	5%
I	121	2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	2.5%	2.5%	5%
I	122	2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular	2.5%	2.5%	5%



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(Except Goods and Services Tax)

(including square) shape.

Ecaussine and other calcareous monumental or building stone



alabaster [other than marble] or travertine], other

NATION
TAX
MARKET

		2515	polished stone which is ready to use	2.5%	2.5%	5%	
		12 10,					
		2515					
		12 20,					
		2515					
		12 90)					
		or 6802					
I	123A	2515 11 00	Marble and travertine, crude or roughly trimmed	2.5%	2.5%	5%	
I	124	2516 [Except 2516 11 00, 2516 12 00]	Porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	2.5%	2.5%	5%	
I	125	2516 11 00	Granite crude or roughly trimmed	2.5%	2.5%	5%	
I	126	2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; grenules cheeping and powder of stones heading 2515 or 2516 whether or not heat treated.	2.5%	2.5%	5%	
I	127	2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; 2518 10 dolomite, Not calcined or sintered	2.5%	2.5%	5%	
I	128	2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	2.5%	2.5%	5%	
I	129	2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	2.5%	2.5%	5%	
I	130	2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	2.5%	2.5%	5%	
I	131	2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825.	2.5%	2.5%	5%	
I	132	2524	Asbestos	2.5%	2.5%	5%	
I	133	2525	Mica, including splitting; mica waste.	2.5%	2.5%	5%	
I	134	2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	2.5%	2.5%	5%	
I	135	2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃ (calculated on dry weight)	2.5%	2.5%	5%	
I	136	2529	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.	2.5%	2.5%	5%	
I	137	2530	Mineral substances not elsewhere specified or included.	2.5%	2.5%	5%	
I	138		Omitted				
I	139		Omitted				
I	140		Omitted				
I	141		Omitted				
I	142		Omitted				
I	143		Omitted				
I	144		Omitted				
I	145		Omitted				
I	146		Omitted				
I	147		Omitted				
I	148		Omitted				
I	149	2611	Tungsten ores and concentrates.	2.5%	2.5%	5%	
I	150	2612	Uranium or thorium ores and concentrates.	2.5%	2.5%	5%	
I	151	2613	Molybdenum ores and concentrates.	2.5%	2.5%	5%	
I	152	2614	Titanium ores and concentrates	2.5%	2.5%	5%	



				2.5%	2.5%	5%
I	154	2616	Precious metal ores and concentrates.	2.5%	2.5%	5%
I	155	2617	Other ores and concentrates	2.5%	2.5%	5%
I	156	2618	Granulated slag (slag sand) from the manufacture of iron or steel	2.5%	2.5%	5%
I	156A	2621	Fly Ash	2.5%	2.5%	5%
I	157	27	Bio-gas	2.5%	2.5%	5%
I	158	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	2.5%	2.5%	5%
I	159	2702	Lignite, whether or not agglomerated, excluding jet	2.5%	2.5%	5%
I	160	2703	Peat (including peat litter), whether or not agglomerated	2.5%	2.5%	5%
I	161	2704	Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	2.5%	2.5%	5%
I	162	2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	2.5%	2.5%	5%
I	163		Omitted			
I	164	2710	(a) kerosene oil PDS, (b) The following bunker fuels for use in ships or vessels, namely, i. IFO 180 CST ii. IFO 380 CST iii. Marine Fuel 0.5% (FO)	2.5%	2.5%	5%
I	165	2711 12 00, 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited.	2.5%	2.5%	5%
I	165A	2711 12 00 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers";	2.5%	2.5%	5%
I	166	28	Thorium oxalate	2.5%	2.5%	5%
I	167	28	Enriched KBF4 (enriched potassium fluoroborate)	2.5%	2.5%	5%
I	168	28	Enriched elemental boron	2.5%	2.5%	5%
I	169	28	Nuclear fuel	2.5%	2.5%	5%
I	170	2805 11	Nuclear grade sodium	2.5%	2.5%	5%
I	170A	2809	Fertilizer grade phosphoric acid	2.5%	2.5%	5%
I	171	2845	Heavy water and other nuclear fuels	2.5%	2.5%	5%
I	172	2853	Compressed air	2.5%	2.5%	5%
I	173	30	Insulin	2.5%	2.5%	5%
I	174	3002, 3006	Animal or Human Blood Vaccines	2.5%	2.5%	5%
I	175	30	Diagnostic kits for detection of all types of hepatitis	2.5%	2.5%	5%
I	176	30	Desferrioxamine injection or deferiprone	2.5%	2.5%	5%
I	177	30	Cyclosporin	2.5%	2.5%	5%
I	178	30	Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name	2.5%	2.5%	5%
I	179	30	Oral re-hydration salts	2.5%	2.5%	5%
I	180	30 or any Chapter	Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1 appended to this Schedule	2.5%	2.5%	5%
I	181	30	Formulations manufactured from the bulk drugs specified in List 2 appended to this Schedule	2.5%	2.5%	5%
I	181A	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia	2.5%	2.5%	5%

	I	181B	3006	Ostomy appliances including stoma or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeve, belt, endotracheal tube, tap	 NATION TAX MARKET	2.5%	2.5%	5%	
	I	182	3101	All goods [e.g. animal or vegetable fertilisers or organic fertilisers pre-packaged and labelled		2.5%	2.5%	5%	
	I	182A	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers		2.5%	2.5%	5%	
	I	182B	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers		2.5%	2.5%	5%	
	I	182C	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers		2.5%	2.5%	5%	
	I	182D	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers";		2.5%	2.5%	5%	
	I	183	32	Wattle extract, quebracho extract, chestnut extract		2.5%	2.5%	5%	
	I	184	3202	Enzymatic preparations for pre-tanning		2.5%	2.5%	5%	
	I	185	3307 41 00	Agarbatti, lobhan, dhoop batti, dhoop, sambraani		2.5%	2.5%	5%	
	I	186	3402	Sulphonated castor oil, fish oil or sperm oil		2.5%	2.5%	5%	
	I	186A	3816	Dolomite ramming mix		2.5%	2.5%	5%	
	I	186B	386	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel		2.5%	2.5%	5%	
	I	187		Omitted					
	I	188	4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip		2.5%	2.5%	5%	
	I	188A	4004 00 00	Waste, parings or scrap of rubber (other than hard rubber)		2.5%	2.5%	5%	
	I	189	4011 30 00	New pneumatic tyres, of rubber of a kind used on aircraft		2.5%	2.5%	5%	
	I	190	4011, 4013	Pneumatic tyres or inner tubes, of rubber, of a kind used on / in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws		2.5%	2.5%	5%	
	I	191	4016	Erasers		2.5%	2.5%	5%	
	I	191A	4017	Waste or scrap of hard rubber		2.5%	2.5%	5%	
	I	192	4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split		2.5%	2.5%	5%	
	I	193	4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split		2.5%	2.5%	5%	
	I	194	4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split		2.5%	2.5%	5%	
	I	195	4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared		2.5%	2.5%	5%	
	I	196	4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared		2.5%	2.5%	5%	
	I	197	4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared		2.5%	2.5%	5%	
	I	197A		Omitted					
	I	197B		Omitted					
	I	197C		Omitted					
	I	197D		Omitted					
	I	197E		Omitted					
	I	198	4401	Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms		2.5%	2.5%	5%	
	I	198A	4501	Natural cork, raw or simply prepared		2.5%	2.5%	5%	
	I	198A A	4601, 4602	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork		2.5%	2.5%	5%	▲
	I	198B	4707	Recovered waste or scrap of paper or paperboard]		2.5%	2.5%	5%	



I	199	4801	Newsprint, in rolls or sheets	2.5%	2.5%	5%	
I	200	4823	Kites, Paper mache articles	2.5%	2.5%	5%	
I	201	4901	Brochures, leaflets and similar printed matter, whether or not in single sheets	2.5%	2.5%	5%	
I	202	5004 to 5006	Silk yarn	2.5%	2.5%	5%	
I	203	5007	Woven fabrics of silk or of silk waste	2.5%	2.5%	5%	
I	204	5104	Garneted stock of wool or of fine or coarse animal hair, shoddy wool	2.5%	2.5%	5%	
I	205	5105	Wool and fine or coarse animal hair, carded or combed	2.5%	2.5%	5%	
I	206	5106 to 5110	Yarn of wool or of animal hair	2.5%	2.5%	5%	
I	207	5111 to 5113	Woven fabrics of wool or of animal hair	2.5%	2.5%	5%	
I	208	5201 to 5203	Cotton and Cotton waste	2.5%	2.5%	5%	
I	209	5204	Cotton sewing thread, whether or not put up for retail sale	2.5%	2.5%	5%	
I	210	5205 to 5207	Cotton yarn [other than khadi yarn]	2.5%	2.5%	5%	
I	211	5208 to 5212	Woven fabrics of cotton	2.5%	2.5%	5%	
I	212	5301	All goods i.e. flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)	2.5%	2.5%	5%	
I	213	5302	True hemp (<i>Cannabis sativa L</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock)	2.5%	2.5%	5%	
I	214	5303	All goods i.e. textile bast fibres [other than jute fibres, raw or processed but not spun]; tow and waste of these fibres (including yarn waste and garneted stock)	2.5%	2.5%	5%	
I	215	5305 to 5308	All goods other than coconut coir fibre] including yarn of flax, jute, other textile bast fibres, other vegetable textile fibres; paper yarn, [including coir pith compost pre-packaged and labelled.	2.5%	2.5%	5%	
I	216	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn	2.5%	2.5%	5%	
I	217	5407, 5408	Woven fabrics of manmade textile materials	2.5%	2.5%	5%	
I	218	5512 to 5516	Woven fabrics of manmade staple fibres	2.5%	2.5%	5%	
I	218A	5605 00 10	Real zari thread (gold) and silver thread, combined with textile thread	2.5%	2.5%	5%	
I	218B	5607	Jute twine, coir cordage or ropes	2.5%	2.5%	5%	
I	218C	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	2.5%	2.5%	5%	
I	218D	5609	Products of coir	2.5%	2.5%	5%	
I	219	5702, 5703, 5705	Coir mats, matting, floor covering and handloom durries	2.5%	2.5%	5%	
I	219A	5801	All goods	2.5%	2.5%	5%	
I	219A A	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	2.5%	2.5%	5%	
I	219B	5808	Saree fall	2.5%	2.5%	5%	
I	220	5809, 5810	Embroidery or zari articles, that is to say,- imi, zari, kasab, salma, dabka, chumki,gota, sitara, naqsi, kora, glass beads, badla, gizai	2.5%	2.5%	5%	
I	221	60	Knitted or crocheted fabrics [All goods]	2.5%	2.5%	5%	
I	222	61 or 6501 or 6505	Article of apparel and clothing accessories or cap/topi, knitted or crocheted, of sale value not exceeding Rs 1000 per piece	2.5%	2.5%	5%	
I	223	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 1000 per piece	2.5%	2.5%	5%	
I	224	63 [other than 6305 32 00, 6300]	Other made up textile articles, sets, of sale value not exceeding Rs. 1000 per piece	2.5%	2.5%	5%	



	225	Omitted	2.5%	2.5%	5%	
	225A	6602 00 00	Walking-sticks including seat sticks	2.5%	2.5%	5%
			Omitted			
			Omitted			
			Omitted			
			Omitted			
	228A	7001	Cullet or other waste or scrap of glass	2.5%	2.5%	5%
	229	7018	Glass beads.	2.5%	2.5%	5%
	230		Omitted			
	230A	8407 10 00, 8411	Aircraft engines	2.5%	2.5%	5%
	231	8413, 8413 91	Hand pumps and parts thereof	2.5%	2.5%	5%
	232		Omitted			
	233		Omitted			
	234		Omitted			
	234A		Omitted			
	234B	8504	Charger or charging station for Electrically operated vehicles	2.5%	2.5%	5%
	234C		Omitted			
	235		[Omitted]			
	236		[Omitted]			
	237		[Omitted]			
	238		[Omitted]			
	239		[Omitted]			
	240		[Omitted]			
	241		[Omitted]			
	242		[Omitted]			
	242A	87	Electrically operated vehicles, including two and three wheeled electric vehicles. Explanation - For the purposes of this entry, "Electrically operated vehicles" means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.	2.5%	2.5%	5%
	243	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled	2.5%	2.5%	5%
	243A	8714 20	Parts and accessories of carriage for disabled persons]	2.5%	2.5%	5%
	243B	88 or Any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads	2.5%	2.5%	5%
	244	8802 or 8806	Other aircraft (for example, helicopters, aeroplanes) except the items covered in Sl. No. 383 in Schedule III, other than for personal use	2.5%	2.5%	5%
	245	8807	Parts of goods of heading 8802 or 8806 (except parts of items covered in Sl. No. 383 in Schedule III)	2.5%	2.5%	5%
	246	8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods	2.5%	2.5%	5%
	247	8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	2.5%	2.5%	5%
	248	8904	Tugs and pusher craft	2.5%	2.5%	5%
	249	8905	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	2.5%	2.5%	5%
	250	8906	Other vessels, including warships and lifeboats other than rowing boats	2.5%	2.5%	5%
	251	8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)	2.5%	2.5%	5%
	252	Annu	Parts of goods of headings 8901 8902 8903 8905 8906	2.5%	2.5%	5%



254 Duty Items of goods of headings 8501, 8502, 8504, 8505, 8506,
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GST NATION MARKET
GST compliant systems for us

			2.5%	2.5%	5%	
I	254	90 or any other Chapter	Artificial kidney	2.5%	2.5%	5%
I	255	90 or 84	Disposable sterilized dialyzer or micro barrier of artificial kidney	2.5%	2.5%	5%
I	255A	9021	Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than hearing aids]";	2.5%	2.5%	5%
I	256	90 or any other Chapter	Parts of the following goods, namely:- (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Braillers; and (vi) Artificial limbs	2.5%	2.5%	5%
I	257	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 3 appended to this Schedule	2.5%	2.5%	5%
I	257A	9404	Cotton quilts of sale value not exceeding Rs. 1000 per piece	2.5%	2.5%	5%
I	257B	9401 10 00	Aircraft seats	2.5%	2.5%	5%
I	258	9405	Kerosene pressure lantern	2.5%	2.5%	5%
I	259	9405 91 00, 9405 92 00 or 9405 99 00	Parts of kerosene pressure lanterns including gas mantles	2.5%	2.5%	5%
I	259A	9503	Toy balloons made of natural rubber latex]	2.5%	2.5%	5%
I	259B	9507	Fishing hooks	2.5%	2.5%	5%
I	259C	9601	Worked corals other than articles of coral	2.5%	2.5%	5%
I	260	9603 other than 9603 10 00	Broomsticks [other than brooms consisting of twigs or other vegetable materials bound together, with or without handles	2.5%	2.5%	5%
I	261	9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907	2.5%	2.5%	5%
I	262	9705	Numismatic coins	2.5%	2.5%	5%
I	263	9804	Drugs or medicines including their salts and esters and diagnostic test kits specified at S.No.180 above and Formulations specified at S.No.181 above, intended for personal use.	2.5%	2.5%	5%
I	263A	Any Chapter	Rosaries, prayer beads or Hawan samagri	2.5%	2.5%	5%
I	264		Omitted			
I	7*	4601 and 4602	Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah (including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	2.5 %	2.5 %	5%
I	8*	4823	Articles made of paper mache	2.5 %	2.5 %	5%
I	9*	5607, 5609	Coir articles	2.5 %	2.5 %	5%
I	10*	5609	Toran, Doorway Decoration made from cotton	2.5%	2.5%	5%



I	11*	57	yarn or woollen yarn and aabhalas (mirror) with or without hanging traps Handmade carpets and other handmade textile floor coverings (including namda/gabba)	2.5 %	2.5 %	5%	
I	12*	5804 30 00	Handmade lace	2.5 %	2.5 %	5%	
I	13*	5805	Hand-woven tapestries	2.5 %	2.5 %	5%	
I	14*	5808 10	Hand-made braids and ornamental trimming in the piece	2.5 %	2.5 %	5%	
I	15*	5810	Hand embroidered articles	2.5 %	2.5 %	5%	
I	16*	6117, 6214	Handmade/hand embroidered shawls of sale value not exceeding Rs. 1000 per piece	2.5 %	2.5 %	5%	
I	23*	7018 10	Bangles, beads and small ware	2.5 %	2.5 %	5%	
II	1	0101 21 00, 0101 29	Live horses	6%	6%	12%	
II	2		[Omitted]				
II	3		[Omitted]				
II	4		[Omitted]				
II	5		[Omitted]				
II	6		[Omitted]				
II	7		[Omitted]				
II	8		[Omitted]				
II	9		[Omitted]				
II	10		[Omitted]				
II	11	0402 91 10, 0402 99 20	Condensed milk	6%	6%	12%	
II	12	0405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads	6%	6%	12%	
II	13	0406	Cheese	6%	6%	12%	
II	14	0801	Brazil nuts, dried, whether or not Shelled or Peeled	6%	6%	12%	
II	15	0802	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Pine nuts [other than dried areca nuts]	6%	6%	12%	
II	16	0804	Dates (soft or hard), figs, pineapples, avocados, guavas ,mangoes (other than mangoes sliced, dried) and mangosteens, dried.	6%	6%	12%	
II	16A	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkins and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), dried";	6%	6%	12%	
II	17	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled	6%	6%	12%	
II	18	1108	Starches; inulin	6%	6%	12%	
II	19	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503	6%	6%	12%	
II	20	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503	6%	6%	12%	
II	21	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	6%	6%	12%	
II	22	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	6%	6%	12%	
II	23	1505	Wool grease and fatty substances derived therefrom (including lanolin)	6%	6%	12%	
II	24	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	6%	6%	12%	
II	25	1516	Animal or microbial fats and animal or microbial oils and their fractions partly or wholly hydrogenated inter-esterified re-	6%	6%	12%	▲



fractions, partly or wholly hydrogenated, inter esterified, reesterified or oxidised, whether or not

refined, bleached, deodorised, polymerised, whether or not

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	26	1517	Edible mixtures or preparations of animal fats or microbial fats or animal oils or microbial oils or of fractions of different animal fats or microbial fats or animal oils or microbial oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	6%	6%	12%
II	27	1518	Animal or microbial fats and animal or microbial oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified of included	6%	6%	12%
II	28	1601	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products	6%	6%	12%
II	29	1602	Other prepared or preserved meat, meat offal, blood or insects	6%	6%	12%
II	30	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	6%	6%	12%
II	31	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	6%	6%	12%
II	32	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved	6%	6%	12%
II	32A	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes (other than those which attract 5% or nil GST)	6%	6%	12%
II	32AA	1704	Sugar boiled confectionery	6%	6%	12%
II	32B	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared]	6%	6%	12%
II	33	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	6%	6%	12%
II	34	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	6%	6%	12%
II	35	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	6%	6%	12%
II	36	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006	6%	6%	12%
II	37	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	6%	6%	12%
II	38	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	6%	6%	12%
II	39	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	6%	6%	12%
II	40	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits	6%	6%	12%
II	41	2009	Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	6%	6%	12%
II	41A	2009	Tender coconut water pre packaged and labelled	6%	6%	12%



TIN 2009 TENDER COCONUT WATER PRE-PACKAGED AND LABELLED.

Ministry of Finance - Department of Revenue

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Goods and Services Tax



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NATION
GST TAX MARKET

Roasted coffee and other roasted coffee substitutes, and extracts, essences and concentrates thereof

6%

6%

12%

II 43 2102 Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders

6%

6%

12%

II 44 2103 All goods, including Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings

6%

6%

12%

II 45 2106 Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters,

6%

6%

12%

II 46 210690 Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form (other than roasted gram) pre-packaged and labelled.

6%

6%

12%

II 46A 2106 90 91 Diabetic foods

6%

6%

12%

II 46B 2201 Drinking water packed in 20 litre bottles

6%

6%

12%

II 47 2202 Soya milk drinks 99 10

6%

6%

12%

II 48 2202 99 20 Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]

6%

6%

12%

II 49 Omitted

II 50 2202 99 30 Beverages containing milk

6%

6%

12%

II 51 2515 Marble and travertine blocks 1210

6%

6%

12%

II 52 2516 Granite blocks

6%

6%

12%

II 53 28 Anaesthetics

6%

6%

12%

II 54 28 Potassium Iodate

6%

6%

12%

II 55 28 Steam

6%

6%

12%

II 56 28 or 38 Micronutrients, which are covered under serial number 1(g) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985

6%

6%

12%

II 57 2801 20 Iodine

6%

6%

12%

II 57A 2804 40 10 Medical grade oxygen

6%

6%

12%

II 57B Omitted

II 58 2847 Medicinal grade hydrogen peroxide

6%

6%

12%

II 59 29 or 3808 93 Gibberellic acid

6%

6%

12%

II 60 3001 Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included

6%

6%

12%

II 61 3002 Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products

6%

6%

12%

II 62 3003 Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments

6%

6%

12%

II 63 3004 Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani,

6%

6%

12%

▲



II	65	3006	Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives] and Ostomy appliances]	6%	6%	12%	
II	66		[Omitted]				
II	67		[Omitted]				
II	68		[Omitted]				
II	69		[Omitted]				
II	70		[Omitted]				
II	71		[Omitted]				
II	72	3306 1010	Tooth powder	6%	6%	12%	
II	73	3307 41 00	Odoriferous preparations which operate by burning [other than Agarbattis, lobhan, dhoop batti, dhoop, sambhrani	6%	6%	12%	
II	74	29, 30, 3301	Following goods namely:- a. Menthol and menthol crystals, b. Peppermint (Mentha Oil), c. Fractionated / de-terpenated mentha oil (DTMO), d. De-mentholised oil (DMO), e. Spearmint oil, f. Mentha piperita oil	6%	6%	12%	
II	75	3406	Candles, tapers and the like	6%	6%	12%	
II	75A	3605 00 10	All goods	6%	6%	12%	
II	76	3701	Photographic plates and film for x-ray for medical use	6%	6%	12%	
II	77	3705	Photographic plates and films, exposed and developed, other than cinematographic film	6%	6%	12%	
II	78	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films.	6%	6%	12%	
II	78A	3808	The following Bio-pesticides, namely - 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluorescens 8 Beauveriabassiana 9 NPV of Helicoverpaarmigera 10 NPV of Spodopteralitura 11 Neem based pesticides 12 Cymbopogan	6%	6%	12%	
II	79	3818	Silicon wafers	6%	6%	12%	
II	80	3822	All diagnostic kits and reagents	6%	6%	12%	
II	80A	3826	Bio-diesel (other than bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel)	6%	6%	12%	
II	80AA		[Omitted]				
II	81	3926	Feeding bottles	6%	6%	12%	
II	82	3926	Plastic beads	6%	6%	12%	
II	83	4007	Latex Rubber Thread	6%	6%	12%	
II	84	4014	Nipples of feeding bottles	6%	6%	12%	
II	85	4015	Surgical rubber gloves or medical examination rubber gloves	6%	6%	12%	
II	85A	4016	Rubber bands	6%	6%	12%	
II	85B	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on. whether or not split. other than leather of heading 4114	6%	6%	12%	▲



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Goods and Services Tax



NATION
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85C
4112 - Leather further prepared after tanning or crusting, including parchment-dressed leather of other animals, without wool or hair on, whether or not split, other than leather of heading 4114

II 85D 4113 Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114

II 85E 4114 Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather

II 85F 4115 Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour"

II 86 [Omitted]

II 87 [Omitted]

II 88 [Omitted]

II 89 4202 Hand bags and shopping bags, of cotton
22 20

II 90 4202 Hand bags and shopping bags, of jute
22 30

II 91 4203 Gloves specially designed for use in sports

II 92 44 or any Chapter The following goods, namely:—
a. Cement Bonded Particle Board;
b. Jute Particle Board;
c. Rice Husk Board;
d. Glass-fibre Reinforced Gypsum Board (GRG)
e. Sisal-fibre Boards;
f. Bagasse Board; and
g. Cotton Stalk Particle Board
h. Particle/fibre board manufactured from agricultural crop residues

II 92A 44, 68, 83 Idols of wood, stone [including marble] and metals [other than those made of precious metals]

II 93 4404 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like

II 94 4405 Wood wool; wood flour

II 95 4406 Railway or tramway sleepers (cross-ties) of wood

II 96 4408 Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for match splints]

II 96A 4409 Bamboo flooring

II 97 4415 Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood

II 98 4416 Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood, including staves

II 99 4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood

II 99A 4418 Bamboo wood building joinery

II 99B 4419 Tableware and Kitchenware of wood]

II 100 4420 Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94

II 101 4421 Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchenware [other than Wood paving blocks,

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Central Board of Indirect Taxes and Customs
Goods and Services Tax

articles of densified wood not elsewhere included or specified,

or domestic decorative articles used as tableware (index.html)



	101A	4502 00 00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	6%	6%	12%
II	101B	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom	6%	6%	12%
II	101C	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	6%	6%	12%
II	102		[Omitted]			
II	103		[Omitted]			
II	104		[Omitted]			
II	105	4701	Mechanical wood pulp	6%	6%	12%
II	106	4702	Chemical wood pulp, dissolving grades	6%	6%	12%
II	107	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades	6%	6%	12%
II	108	4704	Chemical wood pulp, sulphite, other than dissolving grades	6%	6%	12%
II	109	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes	6%	6%	12%
II	110	4706	P脉 of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material	6%	6%	12%
II	111		Omitted			
II	112	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard	6%	6%	12%
II	113	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803	6%	6%	12%
II	114	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	6%	6%	12%
II	115	4806 20 00	Greaseproof papers	6%	6%	12%
II	116	4806 40 10	Glassine papers	6%	6%	12%
II	117	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	6%	6%	12%
II	118	4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803	6%	6%	12%
II	119	4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size	6%	6%	12%
II	120		Omitted			
II	121	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	6%	6%	12%
II	122		[Omitted]			
II	123	4820	Exercise book, graph book, & laboratory note book and notebooks	6%	6%	12%
II	124	4823	Paper pulp moulded trays	6%	6%	12%
II	125	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets	6%	6%	12%
II	125A	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.	6%	6%	12%
II	126		[Omitted]			
II	127		[Omitted]			
II	128		[Omitted]			
II	129		[Omitted]			
II	130		[Omitted]			
II	131		[Omitted]			



II	132B	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns	6%	6%	12%
II	132C	5508	Sewing thread of manmade staple fibres	6%	6%	12%
II	132D	5509, 5510, 5511	Yarn of manmade staple fibres	6%	6%	12%
II	133	5601	Wadding of textile materials and articles thereof; such as Absorbent cotton wool except cigarette filter rods	6%	6%	12%
II	134	5602	Felt, whether or not impregnated, coated, covered or laminated	6%	6%	12%
II	135	5603	Nonwovens, whether or not impregnated, coated, covered or laminated	6%	6%	12%
II	136	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics	6%	6%	12%
II	137	5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal;	6%	6%	12%
II	138	5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	6%	6%	12%
II	139	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	6%	6%	12%
II	140		[Omitted]			
II	141	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included other than products of coir	6%	6%	12%
II	142	5701	Carpets and other textile floor coverings, knotted, whether or not made up	6%	6%	12%
II	143	5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	6%	6%	12%
II	144	5703	Carpets and other textile floor coverings, tufted, whether or not made up	6%	6%	12%
II	145	5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	6%	6%	12%
II	146	5705	Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom except the items covered in 219 in Schedule I	6%	6%	12%
II	147	5801	[Omitted]			
II	148	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703	6%	6%	12%
II	149	5803	Gauze, other than narrow fabrics of heading 5806	6%	6%	12%
II	150	5804	Tulle and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006	6%	6%	12%
II	151	5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	6%	6%	12%
II	152		[Omitted]			
II	153	5807	Labels, badges and similar articles of textile materials, in the piece, in	6%	6%	12%



	154	5808	strips or cut to shape or size; not embroidered; Braids in the piece, ornamental trimmings in the piece, embroidery, other than knitted or crocheted; tassels, pompons and similar articles[other than saree fall]	6%	6%	12%	
II	155	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki,gota sitara, naqsi, kora, glass beads, badla, glzal	6%	6%	12%	
II	156	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki,gota sitara, naqsi, kora, glass beads, badla, glzal	6%	6%	12%	
II	157	5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	6%	6%	12%	
II	158	5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	6%	6%	12%	
II	159	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	6%	6%	12%	
II	160	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	6%	6%	12%	
II	161	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	6%	6%	12%	
II	162	5905	Textile wall coverings	6%	6%	12%	
II	163	5906	Rubberised textile fabrics, other than those of heading 5902	6%	6%	12%	
II	164	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	6%	6%	12%	
II	165	5908	Textile wicks, woven, plaited or knitted , for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	6%	6%	12%	
II	166	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials	6%	6%	12%	
II	167	5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	6%	6%	12%	
II	168	5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or Not made up; Felt for cotton textile industries, woven;Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines, Cotton fabrics and articles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metallised yarn of a kind commonly used in paper making or other machinery, Straining cloth of a kind used in oil presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles	6%	6%	12%	
II	169	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 1000 per piece	6%	6%	12%	
II	170	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 1000 per piece	6%	6%	12%	▲



II	171A	[Omitted]	6%	6%	12%	
II	171A1	64 Footwear of sale value not exceeding Rs.1000 per pair	6%	6%	12%	
II	171AA	6501 Textile caps	6%	6%	12%	
II	171B	6505 Hats (knitted/crocheted) or made up from lace or other textile fabrics]	6%	6%	12%	
II	172	6601 Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	6%	6%	12%	
II	173	6602 whips, riding-crops and the like	6%	6%	12%	
II	174	6603 Parts, trimmings and accessories of articles of heading 6601 or 6602	6%	6%	12%	
II	175	6701 Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	6%	6%	12%	
II	176	68 Sand lime bricks [or Stone inlay work	6%	6%	12%	
II	176A	6802 Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone";]	6%	6%	12%	
II	176B	6815 Fly ash bricks; Fly ash aggregates; Fly ash blocks	6%	6%	12%	
II	176C	6901 Bricks of fossil meals or similar siliceous earths 00 10	6%	6%	12%	
II	176D	6904 Building bricks 10 00	6%	6%	12%	
II	176E	6905 Earthen or roofing tiles 10 00	6%	6%	12%	
II	177	[Omitted]				
II	177A	6909 Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic	6%	6%	12%	
II	177B	6911 Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	6%	6%	12%	
II	177C	6912 Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	6%	6%	12%	
II	177D	6913 Statues and other ornamental articles	6%	6%	12%	
II	178	7015 Glasses for corrective spectacles and flint buttons 10	6%	6%	12%	
II	179	7020 Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns	6%	6%	12%	
II	180	7310 or 7326 Mathematical boxes, geometry boxes and colour boxes	6%	6%	12%	
II	181	7317 Animal shoe nails	6%	6%	12%	
II	182	7319 Sewing needles	6%	6%	12%	
II	183	7321 Kerosene burners, kerosene stoves and wood burning stoves of iron or steel	6%	6%	12%	
II	184	7323 Table, kitchen or other household articles of iron & steel; Utensils	6%	6%	12%	
II	185	7418 Table, kitchen or other household articles of copper; Utensils	6%	6%	12%	
II	185A	7419 Brass Kerosene Pressure Stove 80 30	6%	6%	12%	
II	186	7615 Table, kitchen or other household articles of aluminium; Utensils	6%	6%	12%	
II	186A	8214 Pencil sharpeners	6%	6%	12%	
II	187	Omitted				
II	188	Omitted				
II	189	Omitted				
II	189A	8306 Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metal bidriware";	6%	6%	12%	
II	190	8401 Fuel elements (cartridges), non-irradiated, for nuclear reactors	6%	6%	12%	
II	191	8400 Fixed Speed Diesel Engines of power not	6%	6%	12%	



191 8400 FIXED SPEED DIESEL ENGINES OF POWER NOT

Ministry of Finance - Exceeding 15HPRevenue
Central Board of Indirect Taxes and Customs

(index.html)

NATION
GST
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MARKET

II	192	8400	Exceeding 15HPRevenue				
II	193	Omitted					
II	194	8414 20 20	Other hand pumps		6%	6%	12%
II	194A	8419 12	Solar water heater and system		6%	6%	12%
II	195		Omitted				
II	195A	8420	Hand operated rubber roller		6%	6%	12%
II	195AA	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers		6%	6%	12%
II	195B	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers		6%	6%	12%
II	196	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers Parts [8432 90]		6%	6%	12%
II	197	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; parts thereof		6%	6%	12%
II	198		Omitted				
II	199	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders		6%	6%	12%
II	200	8452	Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines		6%	6%	12%
II	201	8479	Composting Machines		6%	6%	12%
II	201A	84, 85 or 94	Following renewable energy devices and parts for their manufacture:- (a) Bio-gas plant; (b) Solar power based devices; (c) Solar power generator; (d) Wind mills, Wind Operated Electricity Generator (WOEG); (e) Waste to energy plants / devices; (f) Solar lantern / solar lamp; (g) Ocean waves/tidal waves energy devices/plants; (h) Photo voltaic cells, whether or not assembled in modules or made up into panels. Explanation:- If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/2017-Central Tax (Rate), dated 28th June, 2017 [G.S.R. 690(E)], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.		6%	6%	12%
II	202		[Omitted]				
II	203		[Omitted]				
II	204	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.		6%	6%	12%
II	205		Omitted				
II	206		[Omitted]				
II	206A	87	Fuel Cell Motor Vehicles		6%	6%	12%
II	207	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)		6%	6%	12%
II	207A	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles		6%	6%	12%
II	208	8712	Bicycles and other cycles (including delivery tricycles), not motorised		6%	6%	12%
II	209	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712		6%	6%	12%
II	210	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes		6%	6%	12%
II	211	871680	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles		6%	6%	12%





II 212 90 or
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any other
other
Chapter



Blood glucose monitoring system
(Glucometer) and test strips
(index.html)



				6%	6%	12%	
II	213	90 or any other Chapter	Patent Ductus Arteriosus / Atrial Septal Defect occlusion device	6%	6%	12%	
II	214	9001	Contact lenses; Spectacle lenses	6%	6%	12%	
II	215	[9003]	Frames and mountings for spectacles, goggles or the like, and parts thereof	6%	6%	12%	
II	216	9004	Spectacles, corrective [other than goggles for correcting vision]	6%	6%	12%	
II	217		Omitted				
II	218	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	6%	6%	12%	
II	219	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	6%	6%	12%	
II	220	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	6%	6%	12%	
II	221		Omitted				
II	222	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light	6%	6%	12%	
II	222A	9403	Furniture wholly made of bamboo, cane or rattan	6%	6%	12%	
II	223	9404	Coir products [except coir mattresses]	6%	6%	12%	
II	224	9404	Products wholly made of quilted textile materials	6%	6%	12%	
II	224A	9404	Cotton quilts of sale value exceeding Rs. 1000 per piece]	6%	6%	12%	
II	225	9405	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof	6%	6%	12%	
II	226		Omitted				
II	227		Omitted				
II	228	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]	6%	6%	12%	
II	229	9504	Playing cards, chess board, carom board and other board games, like Ludo, etc. [other than Video game consoles and Machines]	6%	6%	12%	
II	230	9506	Sports goods other than articles and equipments for general physical exercise	6%	6%	12%	
II	231	9507	Fishing rods, and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting requisites	6%	6%	12%	
II	231A	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding);]	6%	6%	12%	
II	231B	9607	Slide fasteners and parts thereof	6%	6%	12%	
II	232		Omitted				
II	233	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoal and tailor's chalk	6%	6%	12%	
II	234	9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof	6%	6%	12%	
II	235	9619 00 30, 9619 00 40	All goods	6%	6%	12%	▲



II	236	9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques	6%	6%	12%	
II	237	9702	Original engravings, prints and lithographs	6%	6%	12%	
II	238	9703	Original sculptures and statuary, in any material	6%	6%	12%	
II	239	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [other than numismatic coins]	6%	6%	12%	
II	240	9706	Antiques of an age exceeding one hundred years	6%	6%	12%	
II	241	9804	Other Drugs and medicines intended for personal use	6%	6%	12%	
II	242		[Omitted]				
II	243		[Omitted]				
II	1*	3406	Handcrafted candles	6 %	6 %	12%	
II	2*	4202 22, 4202 29, 4202 31 10, 4202 31 90, 4202 32, 4202 39	Handbags including pouches and purses; jewellery box	6 %	6 %	12%	
II	3*	4416, 4421 99 90	Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats)	6 %	6 %	12%	
II	4*	4414	Wooden frames for painting, photographs, mirrors etc	6 %	6 %	12%	
II	5*	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft]	6 %	6 %	12%	
II	6*	4503 90 90 4504 90	Art ware of cork [including articles of sholapith]	6 %	6 %	12%	
II	17*	6117, 6214	Handmade/hand embroidered shawls of sale value exceeding Rs. 1000 per piece	6 %	6 %	12%	
II	18*	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6 %	6 %	12%	
II	19*	6815 99 90	Stone art ware, stone inlay work	6 %	6 %	12%	
II	20*	6912 00 10 6912 00 20	Tableware and kitchenware of clay and terracotta, other clay articles	6%	6%	12%	
II	21*	6913 90 00	Statuettes & other ornamental ceramic articles (incl blue potteries)	6 %	6 %	12%	
II	22*	7009 92 00	Ornamental framed mirrors	6 %	6 %	12%	
II	24*	7018 90 10	Glass statues [other than those of crystal]	6 %	6 %	12%	
II	25*	7020 00 90	Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	6 %	6 %	12%	
II	28*	7326 90 99	Art ware of iron	6 %	6 %	12%	▲
II	29*	7419 --	Art ware of brass, copper/ copper alloys, electro plated with nickel/silver	6 %	6 %	12%	



II	31*	8306	Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali)	6 %	6 %	12%	
II	32*	9405 10	Handcrafted lamps (including panchloga lamp)	6 %	6 %	12%	
II	33*	9401 50, 9403 80	Furniture of bamboo, rattan and cane	6 %	6 %	12%	
II	34*	9503	Dolls or other toys made of wood or metal or textile material [incl wooden toys of sawantwadi, Channapatna toys, Thanjavur doll)	6 %	6 %	12%	
II	35*	9504	Ganjifa card	6 %	6 %	12%	
II	36*	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material	6 %	6 %	12%	
II	37*	9602	Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc, (including articles of lac, shellac)	6 %	6 %	12%	
II	38*	9701	Hand paintings drawings and pastels (incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc)	6 %	6 %	12%	
II	39*	9703	Original sculptures and statuary, in metal, stone or any other material	6 %	6 %	12%	
III	1		[Omitted]				
III	2	1107	Malt, whether or not roasted	9%	9%	18%	
III	3	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products other than tamarind kernel powder	9%	9%	18%	
III	4	1404 90 10	Bidi wrapper leaves (tendu)	9%	9%	18%	
III	5	1404 90 50	Indian katha	9%	9%	18%	
III	6	1517 10	All goods i.e. Margarine, Linoxyn	9%	9%	18%	
III	7	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	9%	9%	18%	
III	8	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured	9%	9%	18%	
III	9	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes	9%	9%	18%	
III	10		[Omitted]				
III	11	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel [other than palmyra sugar and Palmyra jaggery]	9%	9%	18%	
III	12	1704	Sugar confectionery [other than mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chickki, peanut chickki, sesame chickki, til chickki, til patti, til revdi, sugar makhana, [groundnut sweets, gajak and sugar boiled confectionery	9%	9%	18%	
III	12A	1804	Cocoa butter, fat and oil	9%	9%	18%	
III	12B	1805	Cocoa powder, not containing added sugar or sweetening matter	9%	9%	18%	
III	12C	1806	Chocolates and other food preparations containing cocoa	9%	9%	18%	
III	13	1901 [other	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight	9%	9%	18%	



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than 1901
1901
20 00] of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 10401 to 10404, not containing cocoa, containing less than 5% of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than mixes and doughs for the preparation of bakers' wares of heading 1905]

III	14		[Omitted]				
III	15	1904 [other than 1904 10 20]	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes [other than Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki	9%	9%	18%	
III	16	1905	Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products[other than pizza bread, khakhra, plain chapatti or roti, bread, rusks, toasted bread and similar toasted products	9%	9%	18%	
III	16A	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	9%	9%	18%	
III	17	2101 20	All goods i.e Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	9%	9%	18%	
III	18		[Omitted]				
III	19		[Omitted]				
III	20		[Omitted]				
III	21	2104	Soups and broths and preparations therefor; homogenised composite food preparations	9%	9%	18%	
III	22	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa	9%	9%	18%	
III	23	2106	Food preparations not elsewhere specified or included [other than roasted gram, sweetmeats, batters including idli/dosa batter, namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra, chutney powder, diabetic foods	9%	9%	18%	
III	24	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured other than Drinking water packed in 20 litre bottles	9%	9%	18%	
III	24A	2202 91 00, 2202 99 90	Other non-alcoholic beverages [other than tender coconut water and caffeinated beverages	9%	9%	18%	
III	25	2207	Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]	9%	9%	18%	
III	26	2209	Vinegar and substitutes for vinegar obtained from acetic acid	9%	9%	18%	
III	26A	2404 12 00	Products containing nicotine and intended for inhalation without combustion	9%	9%	18%	
III	26B	2404 91 00, 2404 92 00, 2404 99 00	Products for oral application or transdermal application or for application otherwise than orally or transdermally, containing nicotine and intended to assist tobacco use cessation	9%	9%	18%	
III	26C	2515 12 20, 2515	Marble and travertine, other than blocks	9%	9%	18%	▲



III	26E	2601	Iron ores and concentrates, including roasted iron pyrites	9%	9%	18%
III	26F	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	9%	9%	18%
III	26G	2603	Copper ores and concentrates	9%	9%	18%
III	26H	2604	Nickel ores and concentrates	9%	9%	18%
III	26I	2605	Cobalt ores and concentrates	9%	9%	18%
III	26J	2606	Aluminium ores and concentrates	9%	9%	18%
III	26K	2607	Lead ores and concentrates	9%	9%	18%
III	26L	2608	Zinc ores and concentrates	9%	9%	18%
III	26M	2609	Tin ores and concentrates	9%	9%	18%
III	26N	2610	Chromium ores and concentrates	9%	9%	18%
III	27.		[Omitted]			
III	28.	2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	9%	9%	18%
III	29.	2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds	9%	9%	18%
III	30.	2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste [other than fly ash]	9%	9%	18%
III	30A	2706	Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	9%	9%	18%
III	31.	2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, such as Benzole (benzene), Toluole (toluene), Xylole (xylanes), Naphthalene	9%	9%	18%
III	32.	2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars	9%	9%	18%
III	33.	2710	Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; Avgas [other than kerosene PDS, petrol, diesel and ATF, not in GST]	9%	9%	18%
III	34	2711	Petroleum gases and other gaseous hydrocarbons, such as Propane, Butanes, Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited]	9%	9%	18%
III	35	2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	9%	9%	18%
III	36	2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	9%	9%	18%
III	37	2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	9%	9%	18%
III	38	2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	9%	9%	18%
III	39	28	All inorganic chemicals [other than those specified in the Schedule for exempted goods or other Rate Schedules for goods]	9%	9%	18%



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III	42	3102	Mineral or chemical fertilisers, nitrogenous, which are clearly not to be used as fertilizers	9%	9%	18%	
III	43	3103	Mineral or chemical fertilisers, phosphatic, which are clearly not to be used as fertilizers	9%	9%	18%	
III	44	3104	Mineral or chemical fertilisers, potassic, which are clearly not to be used as fertilizers	9%	9%	18%	
III	45	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, which are clearly not to be used as fertilizers	9%	9%	18%	
III	46	3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (other than Wattle extract, quebracho extract, chestnut extract)	9%	9%	18%	
III	47	3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances (other than Enzymatic preparations for pre-tanning)	9%	9%	18%	
III	48	3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin	9%	9%	18%	
III	49	3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined	9%	9%	18%	
III	50	3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	9%	9%	18%	
III	51	3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined	9%	9%	18%	
III	52	3207	Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry; glass frit or other glass, in the form of powder, granules or flakes	9%	9%	18%	
III	52A	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter	9%	9%	18%	
III	52B	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium	9%	9%	18%	
III	52C	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	9%	9%	18%	
III	53	3211 00 00	Prepared driers	9%	9%	18%	
III	54	3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale	9%	9%	18%	▲
III	54A	3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like in tablets, tubes, jars, bottles, cans	9%	9%	18%	



III	54B	3214	Graziers' putty, grafting plasters, resin cements, caulking compounds and other mastics; painters' fillings; non- refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	9%	9%	18%	
III	54C	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink	9%	9%	18%	
III	55		[Omitted]				
III	56	3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils; such as essential oils of citrus fruit, essential oils other than those of citrus fruit such as Eucalyptus oil, etc., Flavouring essences all types (including those for liquors), Attars of all kinds in fixed oil bases	9%	9%	18%	
III	57	3302	Mixtures of odiferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odiferous substances, of a kind used for the manufacture of beverages; such as Synthetic perfumery compounds [other than Menthol and menthol crystals, Peppermint (Mentha Oil), Fractionated / de-terpenated mentha oil (DTMO), De- mentholised oil (DMO), Spearmint oil, Mentha piperita oil]	9%	9%	18%	
III	57A	3303	Perfumes and toilet waters	9%	9%	18%	
III	58	[3304]	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure 12 preparations other than kajal, Kumkum, Bindi, Sindur, Alta	9%	9%	18%	
III	59	3305	Preparations for use on the hair [except Mehendi paste in Cones]	9%	9%	18%	
III	60	[3306]	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than tooth powder]	9%	9%	18%	
III	60A	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than odiferous preparations which operate by burning, agarbattis, lobhan, dhoop batti, dhoop, sambhrani]	9%	9%	18%	
III	61	3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	9%	9%	18%	
III	61A	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401 [other than Sulphonated castor oil, fish oil or sperm oil]	9%	9%	18%	
III	61B	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals	9%	9%	18%	
III	62	3404	Artificial waxes and prepared waxes	9%	9%	18%	
III	62A	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar	9%	9%	18%	



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preparations (whether or not in the form of paper, wadding, felt, envelopes, cellular plastics, etc.) treated, coated or covered with such preparations), excluding waxes of heading 3404

III	63	3407	Modelling pastes, including those put up for children's amusement; Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	9%	9%	18%	
III	64	3501	Casein, caseinates and other casein derivatives; casein glues	9%	9%	18%	
III	65	3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives	9%	9%	18%	
III	66	3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501	9%	9%	18%	
III	67	3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed; including Isolated soya protein	9%	9%	18%	
III	68	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	9%	9%	18%	
III	69	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	9%	9%	18%	
III	70	3507	Enzymes, prepared enzymes	9%	9%	18%	
III	71	3601	Propellant powders	9%	9%	18%	
III	71A	3602	Prepared explosives, other than propellant powders; such as Industrial explosives";	9%	9%	18%	
III	72	3603	Safety Fuses; Detonating Cords; Percussion or Detonating Caps; Igniters; Electric Detonators	9%	9%	18%	
III	72A	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles	9%	9%	18%	
III	73		[Omitted]				
III	73A	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters	9%	9%	18%	
III	74	3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs; such as Instant print film, Cinematographic film (other than for x-ray for Medical use)	9%	9%	18%	
III	75	3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	9%	9%	18%	
III	76	3703	Photographic paper, paperboard and textiles, sensitised, unexposed	9%	9%	18%	
III	77	3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	9%	9%	18%	
III	78	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, for feature films	9%	9%	18%	
III	79	3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use	9%	9%	18%	
III	80	3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of nectes blocks plates or other semi-	9%	9%	18%	



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BRICK, INCLUDING

spent animal black

III	82	3803 00 00	Tall oil, whether or not refined	9%	9%	18%
III	83	3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates	9%	9%	18%
III	84	3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent	9%	9%	18%
III	85	3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums	9%	9%	18%
III	86	3807	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	9%	9%	18%
III	87	3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products [other than bio-pesticides mentioned against S. No. 78A of schedule -II]	9%	9%	18%
III	88	3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	9%	9%	18%
III	89	3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	9%	9%	18%
III	89A	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils"	9%	9%	18%
III	90	3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.; such as Vulcanizing agents for rubber	9%	9%	18%
III	90A	3813	Preparations and charges for fire-extinguishers; charged fire extinguishing grenades	9%	9%	18%
III	90B	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	9%	9%	18%
III	91	3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included	9%	9%	18%
III	92	3816	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801	9%	9%	18%
III	93	3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902	9%	9%	18%
III	94	3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics [other than silicon wafers]	9%	9%	18%
III	94A	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	9%	9%	18%
III	94B	3820	Anti-freezing preparations and prepared de-icing fluids	9%	9%	18%
III	95	3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like)	9%	9%	18%



III	97	3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	9%	9%	18%	
III	98	3825	Residual products of the chemical or allied industries not elsewhere specified or included; [except municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.]	9%	9%	18%	
III	98A	3827	Mixtures containing halogenated derivatives of Methane, Ethane or Propane, not elsewhere specified or included	9%	9%	18%	
III	99		[Omitted]				
III	100	3901 to 3913	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; polyamides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemical derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included; in primary forms	9%	9%	18%	
III	101	3914	Ion exchangers based on polymers of headings 3901 to 3913, in primary forms	9%	9%	18%	
III	101A	3915	Waste, Parings and Scrap, of Plastics	9%	9%	18%	
III	102		[Omitted]				
III	103	3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	9%	9%	18%	
III	104	3917	Tubes, pipes and hoses, and fittings therefor, of plastics	9%	9%	18%	
III	104A	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics	9%	9%	18%	
III	105	3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	9%	9%	18%	
III	106	3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	9%	9%	18%	
III	107	3921	Other plates, sheets, film, foil and strip, of plastics	9%	9%	18%	
III	107A	3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics	9%	9%	18%	
III	108	3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics (except the items covered in Sl. No. 80AA in Schedule II)	9%	9%	18%	
III	109	3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	9%	9%	18%	
III	110	3925	Builder's wares of plastics, not elsewhere specified	9%	9%	18%	
III	111	3926	Other articles of plastics and articles of other materials of headings 3901 to 3914 other than bangles of plastic, plastic beads and feeding bottles	9%	9%	18%	
III	112	4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip; such as Latex, styrene butadiene rubber, butadiene rubber (BR), Isobutene-isoprene (butyl) rubber (IIR), Ethylene-propylene-Non-conjugated diene rubber (EPDM)	9%	9%	18%	



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III	113	4003	Reclaimed rubber in primary forms or in plates, sheets or strip powders and granules obtained from waste, parings and other rubber (other than hard rubber)	9%	9%	18%	
III	115	4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	9%	9%	18%	
III	116	4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber	9%	9%	18%	
III	117	4007	Vulcanised rubber thread and cord, other than latex rubber thread	9%	9%	18%	
III	118	4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber	9%	9%	18%	
III	119	4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)	9%	9%	18%	
III	120	4010	Conveyor or transmission belts or belting, of vulcanised rubber	9%	9%	18%	
III	121	4011	Rear Tractor tyres and rear tractor tyre tubes	9%	9%	18%	
III	121A	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber	9%	9%	18%	
III	121B	4013	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]	9%	9%	18%	
III	122	4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber; such as Hot water bottles, Ice bags [other than Sheath contraceptives, Rubber contraceptives, male (condoms), Rubber contraceptives, female (diaphragms), such as cervical caps]	9%	9%	18%	
III	123	4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber [other than Surgical gloves]	9%	9%	18%	
III	123A	4016	Other articles of vulcanised rubber other than hard rubber [other than erasers, rubber bands]	9%	9%	18%	
III	123B	4017	Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber	9%	9%	18%	
III	123C	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	9%	9%	18%	
III	124	4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than handbags and shopping bags, of cotton or jute]	9%	9%	18%	
III	124A	4203	Articles of apparel and clothing accessories, of leather or of composition leather [other than gloves specially designed for use in sports]	9%	9%	18%	
III	124B	4205	Other articles of leather or of composition leather	9%	9%	18%	
III	124C	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	9%	9%	18%	
III	125		[Omitted]				
III	126		[Omitted]				
III	127		[Omitted]				
III	128		[Omitted]				
III	129		[Omitted]				



III
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[Omitted]
Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103.



III	130	4301	[Omitted]			
III	131	4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103.	9%	9%	18%
III	132	4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303	9%	9%	18%
III	132A	4303	Articles of apparel, clothing accessories and other articles of furskin	9%	9%	18%
III	133	4304	Artificial fur and articles thereof	9%	9%	18%
III	134	4403	Wood in the rough	9%	9%	18%
III	135	4407	Wood sawn or chipped	9%	9%	18%
III	136	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [other than for match splints]	9%	9%	18%
III	137	4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed [other than bamboo flooring]	9%	9%	18%
III	137A	4410	Particle board, Oriented Strand Board and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards	9%	9%	18%
III	137B	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards	9%	9%	18%
III	137C	4412	Plywood, veneered panels and similar laminated wood	9%	9%	18%
III	137D	4413	Densified wood, in blocks, plates, strips, or profile shapes	9%	9%	18%
III	137E	4414	Wooden frames for paintings, photographs, mirrors or similar objects	9%	9%	18%
III	137F	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes other than bamboo wood building joinery	9%	9%	18%
III	137G	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware	9%	9%	18%
III	138	44 or any Chapter	Resin bonded bamboo mat board, with or without veneer in between	9%	9%	18%
III	139	44 or any Chapter	Bamboo flooring tiles	9%	9%	18%
III	140		[Omitted]			
III	141	4501	Waste cork; crushed, granulated or ground cork	9%	9%	18%
III	142		[Omitted]			
III	143		[Omitted]			
III	144		[Omitted]			
III	145	4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	9%	9%	18%
III	146	4806 [Except 4806 20 00, 4806 40 10]	Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets (other than greaseproof paper, glassine paper)	9%	9%	18%
III	147	4809	Carbon paper self-copy paper and other copying or transfer	9%	9%	18%





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III	148	4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810	9%	9%	18%	
III	149	4812	Filter blocks, slabs and plates, of paper pulp	9%	9%	18%	
III	150	4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes	9%	9%	18%	
III	150A	4814	Wall paper and similar wall coverings; window transparencies of paper	9%	9%	18%	
III	151	4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	9%	9%	18%	
III	152	4817 [Except 4817 30]	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; [other than boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks]	9%	9%	18%	
III	153	4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, or paper pulp, paper, cellulose wadding or webs of cellulose fibres	9%	9%	18%	
III	153A	4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like	9%	9%	18%	
III	154	4820	Registers, account books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationary, of paper or paperboard; and book covers, of paper or paperboard [other than note books and exercise books]	9%	9%	18%	
III	155.	4821	Paper or paperboard labels of all kinds, whether or not printed	9%	9%	18%	
III	156.	4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	9%	9%	18%	
III	157.	4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres other than paper pulp moulded trays, "Braille paper, Kites, Paper mache articles"	9%	9%	18%	
III	157A	4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	9%	9%	18%	
III	157B	4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title (other than Duty Credit Scrips); Cheques, loose or in book form	9%	9%	18%	
III	157C	4908	Transfers (decalcomanias).	9%	9%	18%	
III	157D	4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	9%	9%	18%	
III	157E	4910	Calendars of any kind, printed, including calendar blocks.	9%	9%	18%	
III	157F	4911	Other printed matter including printed pictures and photographs.	9%	9%	18%	



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III	158		[Omitted]			
III	159	5402, 5404, 5406	All goods other than synthetic filament yarns	9%	9%	18%
III	160	5403, 5405, 5406	All goods other than artificial filament yarns	9%	9%	18%
III	161	5501, 5502	Synthetic or artificial filament tow	9%	9%	18%
III	162	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres	9%	9%	18%
III	163	5505	Waste of manmade fibres	9%	9%	18%
III	163A	56012200	Cigarette Filter rods	9%	9%	18%
III	163B	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods	9%	9%	18%
III	163C	6305 32 00	Flexible intermediate bulk containers	9%	9%	18%
III	164		[Omitted]			
III	165		[Omitted]			
III	166	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	9%	9%	18%
III	167	6402	Other footwear with outer soles and uppers of rubber or plastics	9%	9%	18%
III	168	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	9%	9%	18%
III	169	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	9%	9%	18%
III	170	6405	Other footwear	9%	9%	18%
III	171	6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	9%	9%	18%
III	172	6501	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt other than textile caps	9%	9%	18%
III	173	6502	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	9%	9%	18%
III	174	6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	9%	9%	18%
III	175	6505	Other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	9%	9%	18%
III	176	6506	Other headgear, whether or not lined or trimmed	9%	9%	18%
III	177	6507	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	9%	9%	18%
III	177A	6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit	9%	9%	18%
III	177B	6703	Wool or other animal hair or other textile	9%	9%	18%



			specified or included	9%	9%	18%	
III	177D	6801	Setts, curbstones and flagstones, of natural stone (except slate)	9%	9%	18%	
III	177E	6802	Worked monumental or building stone (except slate) and 17 articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate) [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone][except the items covered in Sl. No. 123 in Schedule I]	9%	9%	18%	
III	177F	6803	Worked slate and articles of slate or of agglomerated slate	9%	9%	18%	
III	178	6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials	9%	9%	18%	
III	179	6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	9%	9%	18%	
III	180	6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or chapter 69	9%	9%	18%	
III	[180A]	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)	9%	9%	18%	
III	180B	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	9%	9%	18%	
III	180C	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented	9%	9%	18%	
III	181.	6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced	9%	9%	18%	
III	182.	6811	Articles of asbestos-cement, of cellulose fibre-cement or the like	9%	9%	18%	
III	182A	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813	9%	9%	18%	
III	182B	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials	9%	9%	18%	
III	182C	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials	9%	9%	18%	
III	182D	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included [other than Fly ash bricks; Fly ash aggregates; Fly ash blocks]	9%	9%	18%	
III	182E	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of	9%	9%	18%	



III	185	6902	similar siliceous earths Refractory bricks, blocks, tiles and similar refractory ceramic articles constructional goods, other than those of siliceous earths	9%	9%	18%	
III	184	6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths	9%	9%	18%	
III	184A	6904	Ceramic flooring blocks, support or filler tiles and the like	9%	9%	18%	
III	184B	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	9%	9%	18%	
III	185	6906	Ceramic pipes, conduits, guttering and pipe fittings	9%	9%	18%	
III	185A	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics	9%	9%	18%	
III	185B	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	9%	9%	18%	
III	185C	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	9%	9%	18%	
III	185D	6914	Other ceramic articles	9%	9%	18%	
III	186		[Omitted]				
III	187		[Omitted]				
III	188		[Omitted]				
III	189	7002	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked	9%	9%	18%	
III	189A	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	9%	9%	18%	
III	189B	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	9%	9%	18%	
III	189C	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	9%	9%	18%	
III	189D	7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	9%	9%	18%	
III	189E	7007	Safety glass, consisting of toughened (tempered) or 19 laminated glass	9%	9%	18%	
III	189F	7008	Multiple-walled insulating units of glass	9%	9%	18%	
III	189G	7009	Glass mirrors, whether or not framed, including rear-view mirrors	9%	9%	18%	
III	190	7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	9%	9%	18%	
III	190A	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode ray tube or the like	9%	9%	18%	
III	191.	7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	9%	9%	18%	
III	191A	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked	9%	9%	18%	
III	192.	7015	Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses	9%	9%	18%	
III	192A	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for	9%	9%	18%	



			building or construction processes; glass cubes and other glass small wares, whether or not made by hand, for mosaic decorative purposes; leaded glass and the like; multi-layered glass; foam glass in blocks, panels, plates, shells or similar forms				
III	193	7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	9%	9%	18%	
III	194	7018	Imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewelery; glass microspheres not exceeding 1 mm in diameter	9%	9%	18%	
III	195	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)	9%	9%	18%	
III	195A	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns	9%	9%	18%	
III	196	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	9%	9%	18%	
III	197	7202	Ferro-alloys	9%	9%	18%	
III	198	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms	9%	9%	18%	
III	199	7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel	9%	9%	18%	
III	200	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel	9%	9%	18%	
III	201	7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)	9%	9%	18%	
III	202	7207	Semi-finished products of iron or non-alloy steel	9%	9%	18%	
III	203	7208 to 7212	All flat-rolled products of iron or non-alloy steel	9%	9%	18%	
III	204	7213 to 7215	All bars and rods, of iron or non-alloy steel	9%	9%	18%	
III	205	7216	Angles, shapes and sections of iron or non-alloy steel	9%	9%	18%	
III	206	7217	Wire of iron or non-alloy steel	9%	9%	18%	
III	207	7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel	9%	9%	18%	
III	208	7219, 7220	All flat-rolled products of stainless steel	9%	9%	18%	
III	209	7221, 7222	All bars and rods, of stainless steel	9%	9%	18%	
III	210	7223	Wire of stainless steel	9%	9%	18%	
III	211	7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel	9%	9%	18%	
III	212	7225, 7226	All flat-rolled products of other alloy steel	9%	9%	18%	
III	213	7227, 7228	All bars and rods of other alloy steel.	9%	9%	18%	
III	214	7229	Wire of other alloy steel	9%	9%	18%	
III	215	7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	9%	9%	18%	
III	216	7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips bedplates, ties and other material specialized for jointing or fixing rails	9%	9%	18%	
III	217	7303	Tubes, pipes and hollow profiles, of cast iron	9%	9%	18%	
III	218	7304	Tubes, pipes and hollow profiles seamless, of iron (other than	9%	9%	18%	



III	219	7305	Tubes, pipes and hollow profiles, seamless, of iron (other than similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	9%	9%	18%		
III	220	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	9%	9%	18%		
III	221	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel	9%	9%	18%		
III	222	7308	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge -sections, lock-gates, towers, lattice masts, roofs, roofing frame - works, doors and windows and their frames and thresholds for doors, and shutters, balustrades, pillars, and columns), of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for using structures, of iron or steel [other than transmission towers]	9%	9%	18%		
III	223	7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat- insulated, but not fitted with mechanical or thermal equipment	9%	9%	18%		
III	224	7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	9%	9%	18%		
III	225	7311	Containers for compressed or liquefied gas, of iron or steel	9%	9%	18%		
III	226	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	9%	9%	18%		
III	227	7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	9%	9%	18%		
III	228	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel	9%	9%	18%		
III	229	7315	Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315, 82, 7315 89, 7315 90	9%	9%	18%		
III	230	7316	Anchors, grapnels and parts thereof, of iron or steel	9%	9%	18%		
III	231	7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	9%	9%	18%		
III	232	7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter- pins, washers (including spring washers) and similar articles, of iron or steel	9%	9%	18%		
III	233	7319	Knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included	9%	9%	18%		
III	234	7320	Springs and leaves for springs, of iron and steel	9%	9%	18%		
III	235	7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel [other than Kerosene burners, kerosene stoves and wood burning stoves of iron or steel]	9%	9%	18%		
III	235A	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air 20 distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower and parts	9%	9%	18%		▲



Ministry of Finance - Department of Revenue

Central Board of Indirect Taxes and Customs
Goods and Services Tax

BLOWERS, AND PARTS

7323 Other cast wool, pot-scu

thers and

scouring or polishing pads, gloves and the like, of iron or steel

NATION
GST
TAX
MARKET

III	236A	7323 9410	Ghamella		9%	9%	18%
III	236B	7324	Sanitary ware and parts thereof, of iron and steel		9%	9%	18%
III	237	7325	Other cast articles of iron or steel		9%	9%	18%
III	238	7326	Other articles of iron or steel		9%	9%	18%
III	239	7401	Copper mattes; cement copper (precipitated copper)		9%	9%	18%
III	240	7402	Unrefined copper; copper anodes for electrolytic refining		9%	9%	18%
III	241	7403	Refined copper and copper alloys, unwrought		9%	9%	18%
III	242	7404	Copper waste and scrap		9%	9%	18%
III	243	7405	Master alloys of copper		9%	9%	18%
III	244	7406	Copper powders and flakes		9%	9%	18%
III	245	7407	Copper bars, rods and profiles		9%	9%	18%
III	246	7408	Copper wire		9%	9%	18%
III	247	7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm		9%	9%	18%
III	248	7410	Copper foils		9%	9%	18%
III	249	7411	Copper tubes and pipes		9%	9%	18%
III	250	7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)		9%	9%	18%
III	251	7413	Stranded wires and cables		9%	9%	18%
III	252	7415	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper		9%	9%	18%
III	252A	7418	All goods [other than table, kitchen or other household articles of copper; Utensils]		9%	9%	18%
III	253	7419	Other articles of copper other than Brass Kerosene Pressure Stove		9%	9%	18%
III	254	7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy		9%	9%	18%
III	255	7502	Unwrought nickel		9%	9%	18%
III	256	7503	Nickel waste and scrap		9%	9%	18%
III	257	7504	Nickel powders and flakes		9%	9%	18%
III	258	7505	Nickel bars, rods, profiles and wire		9%	9%	18%
III	259	7506	Nickel plates, sheets, strip and foil		9%	9%	18%
III	260	7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)		9%	9%	18%
III	261	7508	Other articles of nickel		9%	9%	18%
III	262	7601	Unwrought Aluminium		9%	9%	18%
III	263	7602	Aluminium waste and scrap		9%	9%	18%
III	264	7603	Aluminium powders and flakes		9%	9%	18%
III	265	7604	Aluminium bars, rods and profiles		9%	9%	18%
III	266	7605	Aluminium wire		9%	9%	18%
III	267	7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm		9%	9%	18%
III	268	7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm		9%	9%	18%
III	269	7608	Aluminium tubes and pipes		9%	9%	18%
III	270	7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)		9%	9%	18%
III	271	7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and		9%	9%	18%





Ministry of Finance - The like prepared for use in sets						
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			Materials (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	9%	9%	18%
III	273	7612	Aluminium casks, drums, cans, boxes, etc.	9%	9%	18%
III	274	7613	Aluminium containers for compressed or liquefied gas	9%	9%	18%
III	275	7614	Stranded wires, cables, plaited bands and the like, of aluminium, not electrically insulated	9%	9%	18%
III	275A	7615	All goods [other than table, kitchen or other household articles, of aluminium; Utensils]	9%	9%	18%
III	276	7616	Other articles of aluminium	9%	9%	18%
III	277	7801	Unwrought lead	9%	9%	18%
III	278	7802	Lead waste and scrap	9%	9%	18%
III	279	7804	Lead plates, sheets, strip and foil; lead powders and flakes	9%	9%	18%
III	280	7806	Other articles of lead (including sanitary fixtures and Indian lead seals)	9%	9%	18%
III	281	7901	Unwrought zinc	9%	9%	18%
III	282	7902	Zinc waste and scrap	9%	9%	18%
III	283	7903	Zinc dust, powders and flakes	9%	9%	18%
III	284	7904	Zinc bars, rods, profiles and wire	9%	9%	18%
III	285	7905	Zinc plates, sheets, strip and foil	9%	9%	18%
III	286	7907	Other articles of zinc including sanitary fixtures	9%	9%	18%
III	287	8001	Unwrought tin	9%	9%	18%
III	288	8002	Tin waste and scrap	9%	9%	18%
III	289	8003	Tin bars, rods, profiles and wire	9%	9%	18%
III	290	8007	Other articles of tin	9%	9%	18%
III	291	8101 to 8112	Other base metals, namely, Tungsten, Molybdenum, Tantalum, Magnesium, Cobalt mattes, and other intermediate products of cobalt metallurgy, Bismuth, Cadmium, Titanium, Zirconium, Antimony, Manganese, Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles thereof, including waste and scrap	9%	9%	18%
III	292	8113	Cermets and articles thereof, including waste and scrap	9%	9%	18%
III	293	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)	9%	9%	18%
III	294	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools	9%	9%	18%
III	295	8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles	9%	9%	18%
III	296	8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	9%	9%	18%
III	297	8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	9%	9%	18%
III	298	8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	9%	9%	18%
III	299	8208	Knives and cutting blades, for machines or for mechanical appliances	9%	9%	18%
III	300	8209	Plates, sticks, tips and the like for tools, unmounted, of cermets	9%	9%	18%
III	301	8210 00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of	9%	9%	18%



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Goods and Services Tax

food or drink



Knives with cutting-blades, serrated or not, including p.

knives),
other than knives of heading 84.22 and blades therefor

NATION
TAX
MARKET

9% 9% 18%

III	301AA	8212	Razors and razor blades (including razor blade blanks in strips)	9%	9%	18%
III	302	8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor	9%	9%	18%
III	302A	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) [other than pencil sharpeners]	9%	9%	18%
III	302B	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	9%	9%	18%
III	303	8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal	9%	9%	18%
III	303A	8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hattracks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal	9%	9%	18%
III	303B	8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	9%	9%	18%
III	303C	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	9%	9%	18%
III	303D	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal	9%	9%	18%
III	305	8307	Flexible tubing of base metal, with or without fittings	9%	9%	18%
III	306	8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal	9%	9%	18%
III	307	8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal	9%	9%	18%
III	307A	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	9%	9%	18%
III	308	8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	9%	9%	18%
III	308A	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP	9%	9%	18%
III	308B	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps	9%	9%	18%
III	309	8401	Nuclear reactors; machinery and apparatus for isotopes separation	9%	9%	18%
III	310	8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	9%	9%	18%

	III	311	8403	Central heating boilers other than those of heading 8402	(index.html)	NATION TAX MARKET	9%	9%	18%	
		312	8404	Auxiliary plant for use with headers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units			9%	9%	18%	
	III	313	8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers			9%	9%	18%	
	III	314	8406	Steam turbines and other vapour turbines			9%	9%	18%	
	III	315	8410	Hydraulic turbines, water wheels, and regulators therefor			9%	9%	18%	
	III	316	8411	Turbo-jets, turbo-propellers and other gas turbines [other than aircraft engines]			9%	9%	18%	
	III	317	8412	Other engines and motors (Reaction engines other than turbo jets, Hydraulic power engines and motors, Pneumatic power engines and motors, other, parts) [other than wind turbine or engine]			9%	9%	18%	
	III	317A	8413	"(a) Concrete pumps [8413 40 00]; (b) other rotary positive displacement pumps [8413 60]; (c) Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps			9%	9%	18%	
	III	317B	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; Gas-tight biological safety cabinets, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps			9%	9%	18%	
	III	317C	8414 20 10	Bicycle pumps			9%	9%	18%	
	III	317D	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps			9%	9%	18%	
	III	318	8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances			9%	9%	18%	
	III	319	8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric			9%	9%	18%	
	III	319A	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415			9%	9%	18%	
	III	320	8419 other than 8419 12	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric [other than Solar water heater and system]			9%	9%	18%	
	III	321	8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor [other than Hand operated rubber roller]			9%	9%	18%	
	III	322	8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases			9%	9%	18%	
	III	323	8422 20 00, 8422 30 00, 8422 40 00, 842290 other than	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages [other than dish washing machines]			9%	9%	18%	▲



III	324	8423	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds	9%	9%	18%	
III	325	8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers	9%	9%	18%	
III	326	8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	9%	9%	18%	
III	327	8426	Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	9%	9%	18%	
III	327A	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	9%	9%	18%	
III	327B	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	9%	9%	18%	
III	327C	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	9%	9%	18%	
III	327D	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile-extractors; snow-ploughs and snowblowers	9%	9%	18%	
III	328	8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430	9%	9%	18%	
III	328A	8433	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts thereof [8433 90 00]	9%	9%	18%	
III	328B	8434	Milking machines and dairy machinery";	9%	9%	18%	
III	329	8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	9%	9%	18%	
III	329A	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof	9%	9%	18%	
III	330	8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	9%	9%	18%	
III	331	8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	9%	9%	18%	
III	332	8440	Book-binding machinery, including book-sewing machines	9%	9%	18%	
III	333	8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	9%	9%	18%	
III	334	8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	9%	9%	18%	
III	335	8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof	9%	9%	18%	
III	336	8444	Machines for extruding, drawing, texturing	9%	9%	18%	



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or cutting man-made textile materials
230 8445 Machines for preparing textile fibres, spinning, doffing, drawing, drawing-out, drawing-in, drawing-out and drawing-in machines and other machinery for producing textile yarns, textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447

III 338 8446 Weaving machines (looms)

9% 9% 18%

III 339 8447 Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting

9% 9% 18%

III 340 8448 Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindles flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)

9% 9% 18%

III 341 8449 Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats

9% 9% 18%

III 341A 8450 Household or laundry-type washing machines, including machines which both wash and dry

9% 9% 18%

III 342 8451 Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics

9% 9% 18%

III 343 8453 Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines

9% 9% 18%

III 344 8454 Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries

9% 9% 18%

III 345 8455 Metal-rolling mills and rolls therefor

9% 9% 18%

III 346 8456 Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes

9% 9% 18%

III 347 8457 Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal

9% 9% 18%

III 348 8458 Lathes (including turning centres) for removing metal

9% 9% 18%

III 349 8459 Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458

9% 9% 18%

III 350 8460 Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461

9% 9% 18%

III 351 8461 Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included

9% 9% 18%

III 352 8462 Machine-Tools (Including Presses) For Working Metal by Forging, Hammering or Die Forging (Excluding Rolling Mills); Machine-Tools (Including Presses, Slitting Lines and Cut-To-Length Lines) For Working Metal by Bending, Folding, Straightening, Flattening, Shearing, Punching, Notching or Nibbling (Excluding Draw-Benches); Presses for Working Metal or Metal Carbides, Not Specified Above

9% 9% 18%

	III	353	8463	Other machine-tools for working metal, or ceramics without removing material (index.html)		9%	9%	18%	
	III	354	8464	Mechanical tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass		9%	9%	18%	
	III	355	8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials		9%	9%	18%	
	III	356	8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool, for working in the hand		9%	9%	18%	
	III	357	8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor		9%	9%	18%	
	III	358	8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8512.5; gas-operated surface tempering machines and appliances		9%	9%	18%	
	III	359	8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers		9%	9%	18%	
	III	360	8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included		9%	9%	18%	
	III	361	8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil sharpening machines, perforating or stapling machines) [other than Braille typewriters, electric or non-electric]		9%	9%	18%	
	III	362	8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472		9%	9%	18%	
	III	363	8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand		9%	9%	18%	
	III	364	8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware		9%	9%	18%	
	III	364A	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines		9%	9%	18%	
	III	365	8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter		9%	9%	18%	
	III	365A	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter		9%	9%	18%	
	III	366	8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Composting Machines]		9%	9%	18%	
	III	367	8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics		9%	9%	18%	
	III	368	8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks,		9%	9%	18%	



III	369	8482	Self-bearing Roller Bearings	9%	9%	18%	
III	369A	8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	9%	9%	18%	
III	369B	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	9%	9%	18%	
III	369C	8485	Machines for Additive Manufacturing	9%	9%	18%	
III	370	8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories	9%	9%	18%	
III	371	8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter	9%	9%	18%	
III	371A	84 or 85	E-waste Explanation:- For the purpose of this entry, E-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer";	9%	9%	18%	
III	372	8501	Electric motors and generators (excluding generating sets)	9%	9%	18%	
III	373	8502	Electric generating sets and rotary converters	9%	9%	18%	
III	374	8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502	9%	9%	18%	
III	375	8504	Electrical transformers, static converters (for example, rectifiers) and inductors]426 [other than charger or charging station for Electrically operated vehicles	9%	9%	18%	
III	376	8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads	9%	9%	18%	
III	376A	8506	Primary cells and primary batteries	9%	9%	18%	
III	376AA	8507 60 00	Lithium-ion Batteries	9%	9%	18%	
III	376AAA	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank	9%	9%	18%	
III	376AB	8508	Vacuum cleaners	9%	9%	18%	
III	376AC	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508	9%	9%	18%	
III	376AD	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor	9%	9%	18%	
III	376B	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreens wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	9%	9%	18%	
III	376C	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512	9%	9%	18%	
III	377	8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss	9%	9%	18%	▲
III	378	8515	Electric (including electrically heated gas), laser or other light or photo beam ultrasonic electron beam magnetic pulse or plasma	9%	9%	18%	



			and apparatus for the supply, ... continued			
III	378A	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hairdressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545	9%	9%	18%
III	379	8517	All goods	9%	9%	18%
III	380	8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier set	9%	9%	18%
III	380A	8519	Sound recording or reproducing apparatus	9%	9%	18%
III	381	8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	9%	9%	18%
III	381A	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521	9%	9%	18%
III	382	8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	9%	9%	18%
III	382A	8524	Flat Panel Display Modules, Whether or Not Incorporating Touch-Sensitive Screens	9%	9%	18%
III	383	8525 or 8806	Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders including goods in the form of unmanned aircraft falling under 8806 [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces, etc.	9%	9%	18%
III	383A	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	9%	9%	18%
III	383B	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	9%	9%	18%
III	383C	8528	Television set (including LCD or LED television of screen size not exceeding [32 inches)	9%	9%	18%
III	384	8528	Computer monitors not exceeding 32 inches, Set top Box for Television (TV)	9%	9%	18%
III	384A	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528	9%	9%	18%
III	384B	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)	9%	9%	18%
III	384C	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530	9%	9%	18%
III	385	8532	Electrical capacitors, fixed, variable or adjustable (pre-set)	9%	9%	18%
III	386	8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors	9%	9%	18%
III	387	8534 00 00	Printed Circuits	9%	9%	18%
III	388	8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts	9%	9%	18%



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	III	388A	8550	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, FOR MAKING CONNECTIONS TO OR FROM ELECTRICAL CIRCUITS (FOR example, switches, delay, fuses, surge suppressors, plugs, connectors, holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts :connectors for 26 optical fibres, optical fibre bundles or cables	9%	9%	18%	
	III	388B	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	9%	9%	18%	
	III	389	8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	9%	9%	18%	
	III	390	8539	Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infrared lamps; arc lamps	9%	9%	18%	
	III	391	8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	9%	9%	18%	
	III	392	8541	Semiconductor Devices (for example, Diodes, Transistors, Semiconductor Based Transducers); Photosensitive Semiconductor devices; Light-Emitting Diodes (LED), whether or not assembled with other Light-Emitting Diodes (LED); Mounted Piezo-Electric crystals	9%	9%	18%	
	III	393	8542	Electronic integrated circuits	9%	9%	18%	
	III	394	8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter	9%	9%	18%	
	III	395	8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	9%	9%	18%	
	III	396	8545	Carbon electrodes, carbon brushes, Lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	9%	9%	18%	
	III	397.	8546	Electrical insulators of any material	9%	9%	18%	
	III	397A	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	9%	9%	18%	
	III	398.	8548 or 8549	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	9%	9%	18%	
	III	398A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators.	9%	9%	18%	
	III	398B	8602	Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof	9%	9%	18%	
	III	398C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604.	9%	9%	18%	
	III	398D	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)	9%	9%	18%	
	III	398E	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	9%	9%	18%	
	III	398F	8606	Railway or tramway goods vans and wagons, not self-propelled	9%	9%	18%	
...	III	398G	8607	...	9%	9%	18%	



398G 8607 Parts of railway or tramway
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atives or rolling-stock; such as wheels, and parts

III	398G	8601	Parts of railway or tramway locomotives or rolling-stock, such as bogies, Diesel bogies, axles, wheels, and parts thereof.	9%	9%	18%
III	398H	8603	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	9%	9%	18%
III	399	8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport [including refrigerated containers]	9%	9%	18%
III	399A	8702	Buses for use in public transport which exclusively run on Bio-fuels	9%	9%	18%
III	400	8703	Following motor vehicles of length not exceeding 4000 mm, namely: - (a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and (b) Diesel driven vehicles of engine capacity not exceeding 1500 cc for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department	9%	9%	18%
III	401	8704	Refrigerated motor vehicles	9%	9%	18%
III	401A	8705	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 unit)	9%	9%	18%
III	402	8708	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle	9%	9%	18%
III	402A	8709	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	9%	9%	18%
III	403	8715	Baby carriages and parts thereof	9%	9%	18%
III	403A	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]	9%	9%	18%
III	404	8801	Balloons and dirigibles, gliders and other non-powered aircraft	9%	9%	18%
III	405	8804	Parachutes (including dirigible parachutes and paragliders) and rototouches; parts thereof and accessories thereto and parts thereof	9%	9%	18%
III	406	8805	Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof	9%	9%	18%
III	406A	8807	Parts of goods of heading 8801";	9%	9%	18%
III	407	8908 00 00	Vessels and other floating structures for breaking up	9%	9%	18%
III	408	9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	9%	9%	18%
III	409.	9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked [other than intraocular lens]	9%	9%	18%
III	410.		[Omitted]			
III	411.	9004	Optical lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	9%	9%	18%



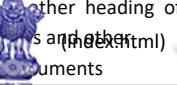
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			Spectacles [other than corrective]; goggles including those for correcting vision (index.html) Binoculars, monoculars, other optical telescopes, <small>gst</small> mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy	9%	9%	18%	
III	411B	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539	9%	9%	18%	
III	411C	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	9%	9%	18%	
III	411D	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	9%	9%	18%	
III	411E	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens	9%	9%	18%	
III	411F	9011	Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection	9%	9%	18%	
III	411G	9012	Microscopes other than optical microscopes; diffraction apparatus	9%	9%	18%	
III	411H	9013	Lasers, other than Laser Diodes; other Optical Appliances and Instruments, not specified or included elsewhere in this Chapter	9%	9%	18%	
III	411I	9014	Direction finding compasses; other navigational instruments and appliances	9%	9%	18%	
III	411J	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	9%	9%	18%	
III	412	9016	Balances of a sensitivity of 5 cg or better, with or without weights	9%	9%	18%	
III	413	9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	9%	9%	18%	
III	413A	9022	Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionizing radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, 28 examinations or treatment tables, chairs and the like	9%	9%	18%	
III	413B	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	9%	9%	18%	
III	414	9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	9%	9%	18%	
III	415	9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	9%	9%	18%	
III	416	9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	9%	9%	18%	
III	417	9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	9%	9%	18%	



III	419	9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	9%	9%	18%	
III	420	9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	9%	9%	18%	
III	421	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	9%	9%	18%	
III	422	9032	Automatic regulating or controlling instruments and apparatus	9%	9%	18%	
III	423	9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	9%	9%	18%	
III	423A	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal	9%	9%	18%	
III	423B	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101	9%	9%	18%	
III	424	9103	Clocks with watch movements, excluding clocks of heading 9104	9%	9%	18%	
III	424A	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	9%	9%	18%	
III	425	9105	Other clocks	9%	9%	18%	
III	425A	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)	9%	9%	18%	
III	425B	9107	Time switches with clock or watch movement or with synchronous motor	9%	9%	18%	
III	425C	9108	Watch movements, complete and assembled	9%	9%	18%	
III	426	9109	Clock movements, complete and assembled	9%	9%	18%	
III	427	9114	Other clock or watch parts	9%	9%	18%	
III	428	9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	9%	9%	18%	
III	428A	9111	Watch cases and parts thereof	9%	9%	18%	
III	429	9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	9%	9%	18%	
III	429A	9113	Watch straps, watch bands and watch bracelets, and parts thereof	9%	9%	18%	
III	429B	9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments	9%	9%	18%	
III	429C	9202	Other string musical instruments (for example, guitars, violins, harps)	9%	9%	18%	
III	429D	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs	9%	9%	18%	
III	429E	9206	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	9%	9%	18%	
III	429F	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)	9%	9%	18%	
III	429G	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical	9%	9%	18%	



III	429H	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds	9%	9%	18%	
III	430	9301	Military weapons other than revolvers, pistols	9%	9%	18%	
III	431	9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)	9%	9%	18%	
III	432	9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	9%	9%	18%	
III	433	9305	Parts and accessories of articles of headings 9301 to 9304	9%	9%	18%	
III	434	9306	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads	9%	9%	18%	
III	435	9307	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	9%	9%	18%	
III	435A	9401 [other than 9401 10 00]	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof [other than seats of a kind used for aircraft]	9%	9%	18%	
III	436	9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles	9%	9%	18%	
III	437	9403	Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof	9%	9%	18%	
III	438	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered [other than coir products (except coir mattresses), products wholly made of quilted textile materials and cotton quilts]	9%	9%	18%	
III	438A	9405	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof.	9%	9%	18%	
III	439	9406	Prefabricated buildings	9%	9%	18%	
III	440	9503	Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof)	9%	9%	18%	
III	440A	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like Ludo, etc.]	9%	9%	18%	
III	440B	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	9%	9%	18%	
III	441	9506	Articles and equipment for general physical exercise, gymnastics, athletics, swimming pools and padding pools other than sports goods	9%	9%	18%	
III	441A	9508	Travelling Circuses and Travelling Menageries; Amusement Park Rides and Water Part Amusements; Fairground Amusements,	9%	9%	18%	



Ministry of Finance Central Board of Indirect Taxes and Customs		Department of Revenue Galleries; Travelling Theatres 441B Goods and Services Tax	(index.html)	NATION GST TAX MARKET				
		Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin			9%	9%	18%	
III	442	9606 21 00, 9606 22 00, 9606 29, 9606 30	Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks		9%	9%	18%	
III	443	9603 [other than 9603 10 00]	Brushes (including brushes constituting parts of machines, appliances or vehicles), hand operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) [other than brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles]		9%	9%	18%	
III	444	9604 00 00	Hand sieves and hand riddles		9%	9%	18%	
III	445	9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning		9%	9%	18%	
III	446		[Omitted]					
III	447	9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylus; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609		9%	9%	18%	
III	448	9610 00 00	Boards, with writing or drawing surface, whether or not framed		9%	9%	18%	
III	448A	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks		9%	9%	18%	
III	449	9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes		9%	9%	18%	
III	449A	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints or wicks		9%	9%	18%	
III	449AA	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations		9%	9%	18%	
III	449B	9617	Vacuum flasks and other vacuum vessels, Complete; parts thereof other than glass inners		9%	9%	18%	
III	449C	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing		9%	9%	18%	
III	450	9620 00 00	Monopods, bipods, tripods and similar articles		9%	9%	18%	
III	451	9801	All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified: (1) industrial plant, (2) irrigation project, (3) power project, (4) mining project,		9%	9%	18%	



(5) project for the exploration for oil or other minerals, and
(6) such other projects as Central Government having regard to the economic development of the country.

Official Gazette in this behalf;
and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.

III	452.	9802	Laboratory chemicals	9%	9%	18%
III	452A	4011 70 00	Tyre for tractors	9%	9%	18%
III	452B	4013 90 49	Tube for tractor tyres	9%	9%	18%
III	452C	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor	9%	9%	18%
III	452D	8413 81 90	Hydraulic Pumps for Tractors	9%	9%	18%
III	452E	8708 10 10	Bumpers and parts thereof for tractors	9%	9%	18%
III	452F	8708 30 00	Brakes assembly and its parts thereof for tractors	9%	9%	18%
III	452G	8708 40 00	Gear boxes and parts thereof for tractors	9%	9%	18%
III	452H	8708 50 00	Transaxles and its parts thereof for tractors	9%	9%	18%
III	452I	8708 70 00	Road wheels and parts and accessories thereof for tractors	9%	9%	18%
III	452J	8708 91 00	(i) Radiator assembly for tractors and parts thereof (ii) Cooling system for tractor engine and parts thereof	9%	9%	18%
III	452K	8708 92 00	Silencer assembly for tractors and parts thereof	9%	9%	18%
III	452L	8708 93 00	Clutch assembly and its parts thereof for tractors	9%	9%	18%
III	452M	8708 94 00	Steering wheels and its parts thereof for tractor	9%	9%	18%
III	452N	8708 99 00	Hydraulic and its parts thereof for tractors	9%	9%	18%
III	452O	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors"	9%	9%	18%
III	452P	Any Chapter	Permanent transfer of Intellectual Property (IP) right	9%	9%	18%
III	452Q	Any Chapter	Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under subsection 4 of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), as prescribed in notification No. 07 / 2019- Central Tax (Rate), dated 29th March, 2019, published in Gazette of India vide G.S.R. No. __ dated 29th March, 2019 Explanation. For the purpose of this entry,— (i) the term "promoter" shall have the same meaning as assigned to it in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016). (ii) "project" shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP). (iii) the term "Real Estate Project (REP)" shall have the same meaning as assigned to it in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016). (iv) "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP. (v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a	9%	9%	18%



IV	1	1703	Molasses		14%	14%	28%	
IV	2		[Omitted]					
IV	3		[Omitted]					
IV	4		[Omitted]					
IV	5		[Omitted]					
IV	6		[Omitted]					
IV	7		[Omitted]					
IV	8		[Omitted]					
IV	9		[Omitted]					
IV	10	2106 90 20	Pan masala		14%	14%	28%	
IV	11		[Omitted]					
IV	12	2202 10	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured		14%	14%	28%	
IV	12A	2202 99 90	Caffeinated Beverages		14%	14%	28%	
IV	12B	2202	Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice		14%	14%	28%	
IV	13	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]		14%	14%	28%	
IV	14	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes		14%	14%	28%	
IV	15	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences [including biris]		14%	14%	28%	
IV	15A	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion		14%	14%	28%	
IV	15B	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion		14%	14%	28%	
IV	16		[Omitted]					
IV	17		[Omitted]					
IV	18	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers		14%	14%	28%	
IV	19		[Omitted]					
IV	20		[Omitted]					
IV	21		[Omitted]					
IV	22		[Omitted]					
IV	23		[Omitted]					
IV	24		[Omitted]					
IV	25		[Omitted]					
IV	26		[Omitted]					
IV	27		[Omitted]					
IV	28		[Omitted]					
IV	29		[Omitted]					
IV	30		[Omitted]					
IV	31		[Omitted]					
IV	32		[Omitted]					
IV	33		[Omitted]					
IV	34		[Omitted]					
IV	35		[Omitted]					
IV	36		[Omitted]					
IV	37		[Omitted]					
IV	38		[Omitted]					
IV	39		[Omitted]					
IV	40		[Omitted]					
IV	41		[Omitted]					
IV	42		[Omitted]					
IV	43		[Omitted]					
IV	44		[Omitted]					
IV	45		[Omitted]					



tractor tyres; and of a kind used on aircraft]

IV	47	[Omitted]
IV	48	[Omitted]
IV	49	[Omitted]
IV	50	[Omitted]
IV	51	[Omitted]
IV	52	[Omitted]
IV	53	[Omitted]
IV	54	[Omitted]
IV	55	[Omitted]
IV	56	[Omitted]
IV	57	[Omitted]
IV	58	[Omitted]
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IV	62	[Omitted]
IV	63	[Omitted]
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IV	67	[Omitted]
IV	68	[Omitted]
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IV	70	[Omitted]
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IV	72	[Omitted]
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IV	74	[Omitted]
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IV	81	[Omitted]
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IV	86	[Omitted]
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IV	89	[Omitted]
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IV	91	[Omitted]
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IV	94	[Omitted]
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IV	96	[Omitted]
IV	97	[Omitted]
IV	98	[Omitted]
IV	99	[Omitted]
IV	100	[Omitted]
IV	101	[Omitted]
IV	102	[Omitted]
IV	103	[Omitted]
IV	104	[Omitted]
IV	105	[Omitted]
IV	106	[Omitted]
IV	107	[Omitted]
IV	108	[Omitted]



IV	100	[Omitted]				
IV	101	[Omitted]				
IV	102	[Omitted]				
IV	103	[Omitted]				
IV	104	[Omitted]				
IV	105	[Omitted]				
IV	106	[Omitted]				
IV	107	[Omitted]				
IV	108	[Omitted]				
IV	109	[Omitted]				
IV	110	[Omitted]				
IV	111	[Omitted]				
IV	112	[Omitted]				
IV	113	[Omitted]				
IV	114	8407	Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]	14%	14%	28%
IV	115	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	14%	14%	28%
IV	116	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	14%	14%	28%
IV	117	8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30]	14%	14%	28%
IV	118		[Omitted]			
IV	119	8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	14%	14%	28%
IV	120		[Omitted]			
IV	121		[Omitted]			
IV	122	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]	14%	14%	28%
IV	123		[Omitted]			
IV	124		[Omitted]			
IV	125		[Omitted]			
IV	126		[Omitted]			
IV	127		[Omitted]			
IV	128		[Omitted]			
IV	129		[Omitted]			
IV	130		[Omitted]			
IV	131		[Omitted]			
IV	132		[Omitted]			
IV	133		[Omitted]			
IV	134		[Omitted]			
IV	135		[Omitted]			
IV	136		[Omitted]			
IV	137		[Omitted]			
IV	138		[Omitted]			
IV	139	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithiumion battery and other Lithium-ion accumulators including Lithium-ion power banks	14%	14%	28%
IV	140		[Omitted]			
IV	141		[Omitted]			
IV	142		[Omitted]			
IV	143	8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression- ignition internal combustion engines (for example, ignition magnetos, magneto- dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	14%	14%	28%
IV	144		[Omitted]			
IV	145		[Omitted]			
IV	146		[Omitted]			
IV	147		[Omitted]			
IV	148		[Omitted]			
IV	149		[Omitted]			
IV	150		[Omitted]			
IV	151		[Omitted]			
IV	152		[Omitted]			
IV	153		[Omitted]			
IV	154	8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or	14%	14%	28%





IV	155		[Omitted]				
IV	156		[Omitted]				
IV	157		[Omitted]				
IV	158		[Omitted]				
IV	159		[Omitted]				
IV	160		[Omitted]				
IV	161		[Omitted]				
IV	162		[Omitted]				
IV	163		[Omitted]				
IV	163A	8701	Road tractors for semi-trailers of engine capacity more than 1800 cc]	14%	14%	28%	
IV	164	8702	Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]	14%	14%	28%	
IV	165	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars [other than Cars for physically handicapped persons]	14%	14%	28%	
IV	166	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]	14%	14%	28%	
IV	167		[Omitted]				
IV	168	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	14%	14%	28%	
IV	169	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	14%	14%	28%	
IV	170	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]	14%	14%	28%	
IV	171		[Omitted]				
IV	172		[Omitted]				
IV	173	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	14%	14%	28%	
IV	174	8714	Parts and accessories of vehicles of heading 8711	14%	14%	28%	
IV	175		[Omitted]				
IV	176	8802 or 8806	Aircrafts for personal use	14%	14%	28%	
IV	177	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes	14%	14%	28%	
IV	178		[Omitted]				
IV	179		[Omitted]				
IV	180		[Omitted]				
IV	181		[Omitted]				
IV	182		[Omitted]				
IV	183		[Omitted]				
IV	184		[Omitted]				
IV	185		[Omitted]				
IV	186		[Omitted]				
IV	187		[Omitted]				
IV	188		[Omitted]				
IV	189		[Omitted]				
IV	190		[Omitted]				
IV	191		[Omitted]				
IV	192		[Omitted]				
IV	193		[Omitted]				
IV	194		[Omitted]				
IV	195		[Omitted]				
IV	196		[Omitted]				
IV	197		[Omitted]				
IV	198		[Omitted]				
IV	199		[Omitted]				



IV	203	[Omitted]				
IV	204	[Omitted]				
IV	205	[Omitted]				
IV	206	[Omitted]				
IV	207	[Omitted]				
IV	208	[Omitted]				
IV	209	[Omitted]				
IV	210	9302 Revolvers and pistols, other than those of heading 9303 or 9304		14%	14%	28%
IV	211	[Omitted]				
IV	212	[Omitted]				
IV	213	[Omitted]				
IV	214	[Omitted]				
IV	215	[Omitted]				
IV	216	[Omitted]				
IV	217	[Omitted]				
IV	218	[Omitted]				
IV	219	[Omitted]				
IV	220	[Omitted]				
IV	221	[Omitted]				
IV	222	[Omitted]				
IV	223	9614 Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof		14%	14%	28%
IV	224	[Omitted]				
IV	225	[Omitted]				
IV	226	[Omitted]				
IV	227	9804 All dutiable articles intended for personal use		14%	14%	28%
IV	228	Any chapter Lottery		14%	14%	28%
IV	229	Any Chapter Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club		14%	14%	28%
V	1	7101 Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport		1.5%	1.5%	3%
V	2	[Omitted]				
V	3	[Omitted]				
V	4	[Omitted]				
V	5	7105 Dust and powder of natural or synthetic precious or semi-precious stones		1.5%	1.5%	3%
V	6	7106 Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form		1.5%	1.5%	3%
V	7	7107 Base metals clad with silver, not further worked than semi-manufactured		1.5%	1.5%	3%
V	8	7108 Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form		1.5%	1.5%	3%
V	9	7109 Base metals or silver, clad with gold, not further worked than semi-manufactured		1.5%	1.5%	3%
V	10	7110 Platinum, unwrought or in semi-manufactured forms, or in powder form		1.5%	1.5%	3%
V	11	7111 Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured		1.5%	1.5%	3%
V	12	7112 Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.		1.5%	1.5%	3%
V	13	7113 Articles of jewellery and parts thereof, of precious metal or [of metal clad with precious metal		1.5%	1.5%	3%
V	14	7114 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal		1.5%	1.5%	3%
V	15	7115 Other articles of precious metal or of metal clad with precious metal		1.5%	1.5%	3%
V	16	7116 Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		1.5%	1.5%	3%
V	17	7117 Imitation jewellery [other than bangles of lac/shellac]		1.5%	1.5%	3%
V	18	7118 Coin		1.5%	1.5%	3%



				1.5%	1.5%	3%	
V	27*	7117	Handmade imitation jewellery (including natural seeds, beads jewelry, cardamom garland)	1.5%	1.5%	3%	
VI	1	7102	Rough diamonds or simply sawn diamonds, industrial or non-industrial	0.125%	0.125%	0.25%	
VI	2	7103	precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport	0.125%	0.125%	0.25%	
VI	2A		[Omitted]				
VI	3	7104	Synthetic or reconstructed precious or semiprecious stones [other than diamonds], whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones [other than diamonds], temporarily strung for convenience of transport; synthetic or reconstructed diamonds, unworked or simply sawn or roughly shaped	0.125%	0.125%	0.25%	
VI	4		[Omitted]				
VII	1	7102	Goods other than those specified against S. No. 1 in Schedule VI	0.75%	0.75%	1.50%	
VII	2	7104	Goods other than those specified against S. No. 3 in Schedule VI";	0.75%	0.75%	1.50%	
Nil rate	1	0101	Live asses, mules and hinnies	0	0	0	
Nil rate	2	0102	Live bovine animals	0	0	0	
Nil rate	3	0103	Live swine	0	0	0	
Nil rate	4	0104	Live sheep and goats	0	0	0	
Nil rate	5	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	0	0	0	
Nil rate	6	0106	Other live animal such as Mammals, Birds, Insects	0	0	0	
Nil rate	7	0201	Meat of bovine animals, fresh and chilled.	0	0	0	
Nil rate	8	0203, 0204, 0205, 0206, 0207, 0208, 0209	All goods, fresh or chilled	0	0	0	
Nil rate	9	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] other than pre-packaged and labelled.	0	0	0	
Nil rate	10		[Omitted]	0	0	0	
Nil rate	11		[Omitted]	0	0	0	
Nil rate	12		[Omitted]	0	0	0	
Nil rate	13		[Omitted]	0	0	0	
Nil rate	14		[Omitted]	0	0	0	
Nil rate	15		[Omitted]	0	0	0	
Nil rate	16		[Omitted]	0	0	0	
Nil rate	17		[Omitted]	0	0	0	
Nil rate	18	03	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 5%]	0	0	0	
Nil rate	19	0301	Live fish.	0	0	0	
Nil rate	20	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304	0	0	0	
Nil rate	21	0304, 0306, 0307, 0308	All goods, fresh or chilled	0	0	0	
Nil rate	22	0303,0304,0305,0306	All goods [other than fresh or chilled] and other than pre-packaged and labelled.	0	0	0	▲



Nil rate	25	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk	0	0	0
Nil rate	26	0403	Curd, Lassi, Butter milk, other than pre-packaged and labelled	0	0	0
Nil rate	27	0406	Chena or paneer, other than pre-packaged and labelled.	0	0	0
Nil rate	28	0407	Birds' eggs, in shell, fresh, preserved or cooked	0	0	0
Nil rate	29	0409	Natural honey, other than pre-packaged and labelled.	0	0	0
Nil rate	30	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair	0	0	0
Nil rate	30A	0504	All goods, fresh or chilled	0	0	0
Nil rate	30B	0504	All goods [other than fresh or chilled] other than pre-packaged and labelled.	0	0	0
Nil rate	31	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products	0	0	0
Nil rate	32	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.	0	0	0
Nil rate	33	0511	Semen including frozen semen	0	0	0
Nil rate	34	06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	0	0	0
Nil rate	35	0701	Potatoes, fresh or chilled.	0	0	0
Nil rate	36	0702	Tomatoes, fresh or chilled.	0	0	0
Nil rate	37	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	0	0	0
Nil rate	38	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	0	0	0
Nil rate	39	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	0	0	0
Nil rate	40	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	0	0	0
Nil rate	41	0707	Cucumbers and gherkins, fresh or chilled.	0	0	0
Nil rate	42	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	0	0	0
Nil rate	43	0709	Other vegetables, fresh or chilled.	0	0	0
Nil rate	43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	0	0	0
Nil rate	43B	0711	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption	0	0	0
Nil rate	44	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	0	0	0
Nil rate	45	0713	"Dried leguminous vegetables, shelled, whether or not skinned or split [Dried leguminous vegetables, shelled, whether or not skinned or split other than pre-packaged and labelled.	0	0	0
Nil rate	46	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled, dried sago pith.	0	0	0
Nil rate	46A	714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than pre-packaged and labelled.	0	0	0
Nil rate	46B	08	Dried makhana, whether or not shelled or peeled other than pre-packaged and labelled.	0	0	0
Nil rate	47	0801	Coconuts, fresh or dried, whether or not shelled or peeled	0	0	0
Nil rate	48	0801	Brazil nuts, fresh, whether or not shelled or peeled	0	0	0
Nil rate	49	0802	Other nuts, fresh such as Almonds, Hazelnuts or filberts (<i>Corylus spp.</i>), walnuts, Chestnuts (<i>Castanea spp.</i>), Pistachios, Macadamia nuts, Kola nuts (<i>Cola spp.</i>), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled	0	0	0
Nil rate	50	0803	Bananas, including plantains, fresh or dried	0	0	0
Nil rate	51	0804	Dates, figs, pineapples, avocados, guavas, mangoes and	0	0	0



mangosteens, fresh.

Grapefruit, including pomelos, Lemons (Citrus limon, Citrus

limonum) and limes

(Citrus aurantifolia, Citrus latifolia), fresh

Nil rate	53	0806	Grapes, fresh	0	0	0
Nil rate	54	0807	Melons (including watermelons) and papaws (papayas), fresh.	0	0	0
Nil rate	55	0808	Apples, pears and quinces, fresh.	0	0	0
Nil rate	56	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	0	0	0
Nil rate	57	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.	0	0	0
Nil rate	57A	0813	Tamarind dried	0	0	0
Nil rate	58	0814	Peel of citrus fruit or melons (including watermelons), fresh.	0	0	0
Nil rate	59	7, 9 or 10	All goods of seed quality	0	0	0
Nil rate	60	0901	Coffee beans, not roasted	0	0	0
Nil rate	61	0902	Unprocessed green leaves of tea	0	0	0
Nil rate	62	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]	0	0	0
Nil rate	63	0910 11 10	Fresh ginger, other than in processed form	0	0	0
Nil rate	64	0910 30 10	Fresh turmeric, other than in processed form	0	0	0
Nil rate	65	1001	Wheat and meslin other than pre-packaged and labelled.	0	0	0
Nil rate	66	1002	Rye other than pre-packaged and labelled.	0	0	0
Nil rate	67	1003	Barley other than pre-packaged and labelled.	0	0	0
Nil rate	68	1004	Oats other than pre-packaged and labelled.	0	0	0
Nil rate	69	1005	Maize (corn) other than pre-packaged and labelled.	0	0	0
Nil rate	70	1006	Rice other than pre-packaged and labelled.	0	0	0
Nil rate	71	1007	Grain sorghum other than pre-packaged and labelled.	0	0	0
Nil rate	72	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] other than pre-packaged and labelled.	0	0	0
Nil rate	73	1101	Wheat or meslin flour other than pre-packaged and labelled.	0	0	0
Nil rate	74	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] other than pre-packaged and labelled.	0	0	0
Nil rate	75	1103	Cereal groats, meal and pellets other than pre-packaged and labelled.	0	0	0
Nil rate	76	1104	Cereal grains hulled	0	0	0
Nil rate	77	1105	Flour, powder, flakes, granules or pellets of potatoes other than pre-packaged and labelled.	0	0	0
Nil rate	78	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. other than pre-packaged and labelled.	0	0	0
Nil rate	78A	1106 10 10	Guar meal	0	0	0
Nil rate	79	12	All goods of seed quality	0	0	0
Nil rate	80	1201	Soya beans, whether or not broken, of seed quality.	0	0	0
Nil rate	81	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.	0	0	0
Nil rate	82	1204	Linseed, whether or not broken, of seed quality.	0	0	0
Nil rate	83	1205	Rape or colza seeds, whether or not broken, of seed quality.	0	0	0
Nil rate	84	1206	Sunflower seeds, whether or not broken, of seed quality.	0	0	0
Nil rate	85	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam)	0	0	0



Nil rate	87	1210	Hop cones, fresh.	0	0	0
Nil rate	87A	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets	0	0	0
Nil rate	88	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.	0	0	0
Nil rate	89	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.	0	0	0
Nil rate	90	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	0	0	0
Nil rate	91	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	0	0	0
Nil rate	92	1301	Lac and Shellac	0	0	0
Nil rate	92A	1401	Sal leaves, siali leaves, sisal leaves, sabai grass	0	0	0
Nil rate	93	1404 90 40	Betel leaves	0	0	0
Nil rate	93A	1404 90 60	Coconut shell, unworked	0	0	0
Nil rate	93B	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks	0	0	0
Nil rate	94	1701 or 1702	(i)Jaggery of all types including Cane Jaggery (gur),Palmyra Jaggery, other than pre-packaged and labelled.; (ii) Khandsari Sugar, other than pre-packaged and labelled (iii) Rab, other than pre-packaged and labelled	0	0	0
Nil rate	95	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki other than pre-packaged and labelled.	0	0	0
Nil rate	96	1905	Pappad, by whatever name it is known, except when served for consumption	0	0	0
Nil rate	97	1905	Bread (branded or otherwise), except when served for consumption and pizza bread	0	0	0
Nil rate	97A	2009 89 90	Tender coconut water other than pre-packaged and labelled.	0	0	0
Nil rate	98	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.	0	0	0
Nil rate	99	2201	Water [other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]	0	0	0
Nil rate	100	2201	Non-alcoholic Toddy, Neera including date and palm neera	0	0	0
Nil rate	101		[Omitted]	0	0	0
Nil rate	102	2301,2302, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake [other than rice bran]	0	0	0
Nil rate	102A	[2302]	De-oiled rice bran Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25th January, 2018	0	0	0
Nil rate	102B	2306	Cotton seed oil cake	0	0	0
Nil rate	102C	2302,2309	Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda”.	0	0	0
Nil rate	103	2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water	0	0	0
Nil rate	[103A]	26	Uranium Ore concentrate	0	0	0
Nil rate	104	2716 00 00	Electrical energy	0	0	0
Nil rate	105	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002	0	0	0

	Nil rate	106	3002	Human Blood and its components			0	0	0	
	Nil rate	107	3006	All types of contraceptives	(index.html)		0	0	0	
	Nil rate	108	3101	All goods and organic manure other than pre-packaged and labelled.			0	0	0	
Nil rate	109	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindis, Sindur, Alta				0	0	0	
Nil rate	110	3825	Municipal waste, sewage sludge, clinical waste				0	0	0	
Nil rate	111	3926	Plastic bangles				0	0	0	
Nil rate	112	4014	Condoms and contraceptives				0	0	0	
Nil rate	113	4401	Firewood or fuel wood				0	0	0	
Nil rate	114	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated				0	0	0	
Nil rate	114A	44 or 68	Deities made of stone, marble or wood				0	0	0	
Nil rate	114B	46	Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope				0	0	0	
Nil rate	114C	46	Plates and cups made up of all kinds of leaves/ flowers/bark				0	0	0	
Nil rate	115	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government				0	0	0	
Nil rate	116	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government				0	0	0	
Nil rate	117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the government of India				0	0	0	
Nil rate	118		Omitted							
Nil rate	119	4901	Printed books, including Braille books				0	0	0	
Nil rate	120	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material				0	0	0	
Nil rate	121	4903	Children's picture, drawing or colouring books				0	0	0	
Nil rate	121A	4904	Music, printed or in manuscript, whether or not bound or illustrated				0	0	0	
Nil rate	122		Omitted							
Nil rate	122A	4907	Duty Credit Scrips				0	0	0	
Nil rate	123	5001	Silkworm laying, cocoon				0	0	0	
Nil rate	124	5002	Raw silk				0	0	0	
Nil rate	125	5003	Silk waste				0	0	0	
Nil rate	126	5101	Wool, not carded or combed				0	0	0	
Nil rate	127	5102	Fine or coarse animal hair, not carded or combed				0	0	0	
Nil rate	128	5103	Waste of wool or of fine or coarse animal hair				0	0	0	
Nil rate	129	52	Gandhi Topi				0	0	0	
Nil rate	130	52	Khadi yarn				0	0	0	
Nil rate	130A	50 to 55	Khadi fabric, sold through Khadi and Village Industries Commission(KVIC) and KVIC certified institutions / outlets				0	0	0	
Nil rate	131	5303	Jute fibres, raw or processed but not spun				0	0	0	
Nil rate	132	5305	Coconut, coir fibre				0	0	0	
Nil rate	132A	53	Coir pith compost other than pre-packaged and labelled.				0	0	0	
Nil rate	133	63	Indian National Flag				0	0	0	
Nil rate	134	6703	Human hair, dressed, thinned, bleached or otherwise worked				0	0	0	
Nil rate	135	6912 00 40	Earthen pot and clay lamps				0	0	0	
Nil rate	135A	69	Idols made of clay				0	0	0	
Nil rate	136	7018	Glass bangles (except those made from precious metals)				0	0	0	
Nil rate	136A	7117	Bangles of lac/shellac				0	0	0	
Nil rate	137	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry other than ghamella				0	0	0	
Nil rate	138	8445	Charkha for hand spinning of yarns, including amber charkha				0	0	0	
Nil rate	139	8446	Handloom [weaving machinery]				0	0	0	
Nil rate	140	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles				0	0	0	
Nil rate	141		Omitted							
Nil rate	142	9021	Hearing aids				0	0	0	

	Nil rate	143	92	Ministry of Finance - Indigenous hand made musical instruments as listed in ANNEXURE I Central Board of Indirect Taxes and Customs	 (index.html)		0	0	0	
		144	9609	Gooshas and Sudhas Trade of sarkandas, brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles			0	0	0	
Nil rate	145	9609		Slate pencils and chalk sticks			0	0	0	
Nil rate	146	9610 00 00		Slates			0	0	0	
Nil rate	146A	96190010 or 96190020		Sanitary towels (pads) or sanitary napkins; tampons			0	0	0	
Nil rate	147	9803		Passenger baggage			0	0	0	
Nil rate	148	Any chapter		Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti (vi) Unbranded honey [proposed GST Nil] (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika			0	0	0	
Nil rate	149	-		Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.			0	0	0	
Nil rate	150	-		Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants			0	0	0	
Nil rate	151	Any Chapter		Parts for manufacture of hearing aids			0	0	0	
Nil rate	152	Any Chapter except 71		Rakhi (other than those made of goods falling under Chapter 71)			0	0	0	
Nil rate	153	Any Chapter		Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause			0	0	0	
Compensation Cess	1 Compensation1 Cess	2106 90 20		Pan-masala						0.32R per unit
Compensation Cess	2 Compensation2 Cess	2202 10 10		Aerated waters						12%
Compensation Cess	3 Compensation3 Cess	2202 10 20		Lemonade						12%
Compensation Cess	4 Compensation4 Cess	2202 10 90		Others						12%
Compensation Cess	4A Compensation4A Cess	2202 99 90		Caffeinated Beverages						12%
Compensation Cess	4B Compensation4B Cess	2202		Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice.						12%
Compensation Cess	5 Compensation5 Cess	2401		Unmanufactured tobacco (without lime tube) – bearing a brand name						0.36R per unit
Compensation Cess	6 Compensation6 Cess	2401		Unmanufactured tobacco (with lime tube) – bearing a brand name						0.36R per unit



Compensation8 Cess	2402 10 10	Cigar and cheroots			21% or Rs. 4170 per thousand, whichever is higher
Compensation9 Cess	2402 10 10	Cigarillos			21% or Rs. 4170 per thousand, whichever is higher
Compensation10 Cess	2402 20 10	Cigarettes containing tobacco other than filter cigarettes, of length not exceeding 65 millimetres			5% + Rs.2076 per thousand
Compensation11 Cess	2402 20 20	Cigarettes containing tobacco other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 75 millimetres			5% + Rs.3668 per thousand
Compensation12 Cess	2402 20 30	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 65 millimetres			5% + Rs.2076 per thousand
Compensation13 Cess	2402 20 40	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 65 millimetres but not exceeding 70 millimetres			5% + Rs.2747 per thousand
Compensation14 Cess	2402 20 50	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres			5% + Rs.3668 per thousand
Compensation15 Cess	2402 20 90	Other cigarettes containing tobacco			36% + Rs.4170 per thousand
Compensation16 Cess	2402 90 10	Cigarettes of tobacco substitutes			Rs.4006 per thousand
Compensation17 Cess	2402 90 20	Cigarillos of tobacco substitutes			12.5% or Rs. 4,006 per thousand whichever is higher
Compensation18 Cess	2402 90 90	Other			12.5% or Rs. 4,006 per thousand whichever is higher
Compensation19 Cess	2403 11 10	'Hookah' or 'gudaku' tobacco bearing a brand name			0.36R per unit
Compensation20 Cess	2403 11 10	Tobacco used for smoking 'hookah' or 'chilam' commonly known as 'hookah' tobacco or 'gudaku' not bearing a brand name			0.12R per unit



Compensation21 Cess	2403 19 10	Other water pipe smoking + not bearing a brand name (index.html)	0.08R per unit
Compensation22 Cess	2403 19 10	Smoking mixtures for pipes and cigarettes	0.69R per unit
Compensation23 Cess	2403 19 90	Other smoking tobacco bearing a brand name	0.28R per unit
Compensation24 Cess	2403 19 90	Other smoking tobacco not bearing a brand name	0.08R per unit
Compensation24A Cess	2403 91 00	"Homogenised" or "reconstituted" tobacco, bearing a brand name	0.36R per unit
Compensation25 Cess	2404 11 00	"Homogenised" or "reconstituted" tobacco,bearing a brand name	72%
Compensation26 Cess	2403 99 10	Chewing tobacco (without lime tube)	0.56R per unit
Compensation27 Cess	2403 99 10	Chewing tobacco (with lime tube)	0.56R per unit
Compensation28 Cess	2403 99 10	Filter khaini	0.56R per unit
Compensation29 Cess	2403 99 20	Preparations containing chewing tobacco	0.36R per unit
Compensation30 Cess	2403 99 30	Jarda scented tobacco	0.56R per unit
Compensation31 Cess	2403 99 40	Snuff	0.36R per unit
Compensation32 Cess	2403 99 50	Preparations containing snuff	0.36R per unit
Compensation33 Cess	2403 99 60	Tobacco extracts and essence bearing a brand name	0.36R per unit
Compensation34 Cess	2403 99 60	Tobacco extracts and essence not bearing a brand name	0.36R per unit
Compensation35 Cess	2403 99 70	Cut tobacco	0.14R per unit
Compensation36 Cess	2403 99 90	Pan masala containing tobacco 'Gutkha'	0.61R per unit
Compensation36A Cess	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name	0.43R per unit
Compensation36B Cess	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name	0.43R per unit
Compensation37 Cess	2404 11 00, 2404 19 00	All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name	96%
Compensation38 Cess	2404 11 00, 2404 19 00	All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name	89%
Compensation39 Cess	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	Rs.400 per tonne
Compensation40	2702	Lignite, whether or not agglomerated, excluding	Rs.400 per tonne



COMPENSATION	CODE	DESCRIPTION	AMOUNT
Compensation41 Cess	2702 2703	Lignite, whether or not agglomerated, excluding peat (including peat litter), whether or not agglomerated	Rs.400 per tonne
Compensation41A Cess	27	Coal rejects supplied to a coal washery or by a coal washery, arising out of coal on which compensation cess has been paid and input tax credit thereof has not been availed by any person	Nil
Compensation42 Cess	8702 10, 8702 20, 8702 30, 8702 50 and 51 90	Motor vehicles for the transport of not more than 13 persons, including the driver, other than the vehicles of the description mentioned in S. No.	15%
Compensation42A Cess	87	All old and used motor vehicles Explanation: Nothing contained in this entry shall apply if the supplier of such goods has availed input tax credit as defined in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017, CENVAT credit as defined in CENVAT Credit Rules, 2004, or the input tax credit of Value Added Tax or any other taxes paid on such vehicles	Nil
Compensation42B Cess	87	Fuel Cell Motor Vehicles	Nil
Compensation43 Cess	8702 or 8703	Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles	NIL
Compensation44 Cess	8703 10 10, 8703 80	Electrically operated vehicles, including three wheeled electric motor vehicles.	NIL
Compensation45 Cess	8703	Three wheeled vehicles	NIL
Compensation46 Cess	8703	Following motor vehicles of length not exceeding 4000 mm, namely:- (a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200 cc; and (b) Diesel driven vehicles of engine capacity not exceeding 1500 cc for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department	NIL
Compensation47 Cess	8703 40, 8703 60	Following Vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion; (a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles (b) Three wheeled vehicles (c) Motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm (d) Motor vehicles other than those mentioned at (a), (b) and (c) above. Explanation:- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	NIL NIL NIL 15%
Compensation48 Cess	8703 50, 8703 70	Following Vehicles, with both compression- ignition internal combustion piston engine [diesel- or semi diesel] and electric motor as motors for propulsion; (a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles (b) Three wheeled vehicles (c) Motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm	NIL NIL NIL 15%



Compensation Cess	49	8703	Hydrogen vehicles based on fuel cell tech and of length not exceeding 4000 mm. Explanation:- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.			NIL
Compensation Cess	50	8702, 8703 21 or 8703 22	Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm. Explanation:- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.			1%
Compensation Cess	51	8702, 8703 31	Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm. Explanation:- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.			3%
Compensation Cess	52	[8703]	Motor vehicles of engine capacity not exceeding 1500 cc			17%
Compensation Cess	52A	8703	Motor vehicles of engine capacity exceeding 1500 cc other than motor vehicles specified against entry at S. No 52B			20%
Compensation Cess	52B	8703	Motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. Explanation. - For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above.			22%
Compensation Cess	53	8711	Motorcycles of engine capacity exceeding 350 cc.			3%
Compensation Cess	54	8802 or 8806	Other aircraft (for example, helicopters, aeroplanes), for personal use.			3%
Compensation Cess	55	8903	Yacht and other vessels for pleasure or sports			3%
Compensation Cess	56	Any chapter to 55 above	All goods other than those mentioned at S. Nos. 1			Nil

Note: *Notification No. 21/2018 -Central Tax (Rate) DATED 26.7.2018

Disclaimer: The above is not a complete or exhaustive list of items under exemptions or attracting concessional rates under GST. Some of the items also attract Cess in addition to GST at the applicable rates. For complete details, notifications and other information available on Tax information portal (<https://taxinformation.cbic.gov.in/>) may please be referred to.

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