

Chapter 85

Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

Notes.

- 1.- This Chapter does not cover :
 - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
 - (b) Articles of glass of heading 70.11;
 - (c) Machines and apparatus of heading 84.86;
 - (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
 - (e) Electrically heated furniture of Chapter 94.
- 2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.
However, metal tank mercury arc rectifiers remain classified in heading 85.04.
- 3.- Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
 - (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes- dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).
- 4.- For the purposes of heading 85.23:
 - (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E2PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
 - (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.
- 5.- For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements)

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

- 6.- For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.
- 7.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).
- 8.- For the purpose of heading 85.41 and 85.42:
 - (a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of electric field;
 - (b) "Electronic integrated circuits" are:
 - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
 - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
 - (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

- 9.- For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Note.

- 1.- Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
85.01		Electric motors and generators (excluding generating sets).																	
	8501.10	- Motors of an output not exceeding 37.5 W :																	
	8501.10.10	--- DC Motors		u					Free	Free		Free	Free	Free	15%	7.5%	2%		
	8501.10.90	--- Other		u					Free	Free		5%	5%	30%	15%	7.5%	2%		
	8501.20	- Universal AC/DC motors of an output exceeding 37.5 W							Free	Free		Free	Free	Free	15%	7.5%	2%		
		- Other DC motors; DC generators :																	
	8501.31	-- Of an output not exceeding 750 W :																	
	8501.31.10	--- Solar cells assembled in modules or made up into panels equipped with elements mounted to facilitate output		u	Free				Free	Free		Free	Free	Free	Ex	Ex	Ex		
	8501.31.90	--- Other		u	Free				Free	Free		Free	Free	Free	15%	7.5%	2%		
	8501.32	-- Of an output exceeding 750 W but not exceeding 75 kW		u					Free	Free		Free	Free	Free	15%	7.5%	2%		
	8501.33	-- Of an output exceeding 75 kW but not exceeding 375 kW		u					Free	Free		Free	Free	Free	15%	7.5%	2%		
	8501.34	-- Of an output exceeding 375 kW		u					Free	Free		Free	Free	Free	15%	7.5%	2%		
	8501.40	- Other AC motors, single-phase :																	
	8501.40.10	--- Induction motors 200/250 V exceeding 0.185 kW		u					Free	Free		5%	5%	30%	15%	7.5%	2%		
	8501.40.20	--- Motors for fans of heading 8414.51		u		27% or Rs. 270/= per unit			Free	Free		5% or Rs. 54/= per unit	5% or Rs.54/= per unit	30% or RS.300/=per unit	15%	7.5%	2%		
	8501.40.90	--- Other		u	Free				Free	Free		Free	Free	Free	15%	7.5%	2%		
		- Other AC motors, multi-phase :																	
	8501.51	-- Of an output not exceeding 750 W :																	
	8501.51.10	--- Induction motors 350/450 V 3 phase exceeding 0.185 kW and exceeding 750 RPM		u					Free	Free		5%	5%	30%	15%	7.5%	2%		

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					AP	AD	BN	GT	IN	PK	SA	SF								SD
	8501.51.90	--- Other		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8501.52	-- Of an output exceeding 750 W but not exceeding 75 kW :																		
	8501.52.10	--- Induction motors 350/450 V 3 phase exceeding 750 W but not exceeding 25 kW and exceeding 750 RPM		u										30%	15%	7.5%	2%			
	8501.52.90	--- Other		u										Free	15%	7.5%	2%			
	8501.53	-- Of an output exceeding 75 kW		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
		- AC generators (alternators) :																		
	8501.61	-- Of an output not exceeding 75 kVA																		
	8501.61.10	--- Solar cells assembled into modules or made up into panels and equipped with elements mounted to facilitate output		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8501.61.90	--- Other		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8501.62	-- Of an output exceeding 75 kVA but not exceeding 375 kVA		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8501.63	-- Of an output exceeding 375 kVA but not exceeding 750 kVA		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8501.64	-- Of an output exceeding 750 kVA		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
85.02		Electric generating sets and rotary converters.																		
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :																		
	8502.11	-- Of an output not exceeding 75 kVA		u	Free				Free	Free		Free	Free	Free	15%	7.5%	2%			
	8502.12	-- Of an output exceeding 75 kVA but not exceeding 375 kVA		u	Free				Free	Free		Free	Free	Free	15%	7.5%	2%			
	8502.13	-- Of an output exceeding 375 kVA		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8502.20	- Generating sets with spark-ignition internal combustion piston engines		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
		- Other generating sets :																		
	8502.31	-- Wind-powered		u					Free	Free		Free	Free	Free	15%	7.5%	2%			

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					AP	AD	BN	GT	IN	PK	SA	SF								SD
	8502.39	-- Other		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8502.40	- Electric rotary converters		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
85.03	8503.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02 :																		
	8503.00.10	--- Wound stators for electric motors of single phase		kg					Free	Free		5%	5%	30%	EX	7.5%	2%			
	8503.00.20	--- Parts suitable for use solely or principally with electric generators		kg					Free	Free		Free	Free	Free	EX	7.5%	2%			
	8503.00.90	--- Other		kg					Free	Free		Free	Free	Free	EX	7.5%	2%			
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.																		
	8504.10	- Ballasts for discharge lamps or tubes :																		
	8504.10.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)		u	Free				Free	Free		4%	1.5%	Free	EX	7.5%	2%	8%		
	8504.10.90	--- Other		u	Free				Free	Free		4%	1.5%	Free	EX	7.5%	2%	8%		
		- Liquid dielectric transformers :																		
	8504.21	-- Having a power handling capacity not exceeding 650 kVA :																		
	8504.21.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)		u										15%	EX	7.5%	2%			
	8504.21.90	--- Other		u										15%	EX	7.5%	2%			
	8504.22	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA :																		
	8504.22.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB), not exceeding 5000 kVA		u					Free	Free		8.5%	4.5%	15%	EX	7.5%	2%			
	8504.22.20	--- Other, not exceeding 5000 kVA		u					Free	Free		8.5%	4.5%	15%	EX	7.5%	2%			
	8504.22.30	--- Other, contaminated with or containing Polychlorinated biphenyls (PCB)		u					Free	Free		4%	1.5%	Free	EX	7.5%	2%	8%		

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					AP	AD	BN	GT	IN	PK	SA	SF								SD
	8504.22.90	--- Other		u					Free	Free		4%	1.5%	Free	EX	7.5%	2%	8%		
	8504.23	-- Having a power handling capacity exceeding 10,000 kVA :																		
	8504.23.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)		u					Free	Free		4%	1.5%	Free	15%	7.5%	2%	8%		
	8504.23.90	--- Other		u					Free	Free		4%	1.5%	Free	EX	7.5%	2%	8%		
		- Other transformers :																		
	8504.31	-- Having a power handling capacity not exceeding 1 kVA :																		
	8504.31.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)		u										15%	EX	7.5%	2%			
	8504.31.90	--- Other		u										15%	EX	7.5%	2%			
	8504.32	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA :																		
	8504.32.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)		u					Free	Free		5%	4.5%	15%	EX	7.5%	2%			
	8504.32.90	--- Other		u					Free	Free		5%	4.5%	15%	EX	7.5%	2%			
	8504.33	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA :																		
	8504.33.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)		kg								5%	4.5%	15%	EX	7.5%	2%	Rs. 5/= per kg		
	8504.33.90	--- Other		u								5%	4.5%	15%	EX	7.5%	2%			
	8504.34	-- Having a power handling capacity exceeding 500 kVA :																		
	8504.34.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)		u	13.5%				Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8504.34.90	--- Other		u	13.5%				Free	Free		5%	4.5%	15%	EX	7.5%	2%			
	8504.40	- Static converters :																		
	8504.40.10	--- Uninterruptible power supplies, contaminated with or containing Polychlorinated biphenyls (PCB)		u					Free	Free		Free	Free	Free	EX	7.5%	2%			
	8504.40.20	--- Other, uninterruptible power supplies		u					Free	Free		Free	Free	Free	EX	7.5%	2%			
	8504.40.30	--- Other, contaminated with or containing Polychlorinated biphenyls (PCB)		u					Free	Free		Free	Free	Free	Ex	7.5%	2%			

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	8504.40.90	--- Other		u					Free	Free		Free	Free	Free	Ex	7.5%	2%			
	8504.50	- Other inductors :																		
	8504.50.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)		u					Free	Free		4%	1.5%	Free	EX	7.5%	2%	8%		
	8504.50.90	--- Other		u					Free	Free		4%	1.5%	Free	EX	7.5%	2%	8%		
	8504.90	- Parts :																		
	8504.90.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)		kg					Free	Free		4%	1.5%	Free	EX	7.5%	2%	8%		
	8504.90.90	--- Other		kg					Free	Free		4%	1.5%	Free	EX	7.5%	2%	8%		
85.05		Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.																		
		- Permanent magnets and articles intended to become permanent magnets after magnetization :																		
	8505.11	-- Of metal		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8505.19	-- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8505.20	- Electro-magnetic couplings, clutches and brakes		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8505.90	- Other, including parts		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
85.06		Primary cells and primary batteries (+).																		
	8506.10	- Manganese dioxide :																		
	8506.10.10	--- Size "D"		u	27%									30%	15%	7.5%	2%			
	8506.10.90	--- Other		u	13.5%									15%	15%	7.5%	2%			
	8506.30	- Mercuric oxide		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8506.40	- Silver oxide		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8506.50	- Lithium		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8506.60	- Air-zinc		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8506.80	- Other primary cells and primary batteries		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8506.90	- Parts		kg		Free			Free	Free		Free	Free	Free	15%	7.5%	2%			
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).																		
	8507.10	- Lead-acid, of a kind used for starting piston engines :																		
	8507.10.10	--- Sealed type accumulators filled with acid solution and ready for use		u										30% or Rs.150/= per kg	15%	7.5%	2%			
	8507.10.90	--- Other		u										30% or Rs.150/= per kg	15%	7.5%	2%			
	8507.20	- Other lead-acid accumulators		u	13.5%				Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8507.30	- Nickel-cadmium		u					Free	Free		Free	Free	Free	Ex	7.5%	2%			
	8507.40	- Nickel-iron		u					Free	Free		Free	Free	Free	Ex	7.5%	2%			
	8507.50	- Nickel-metal hydride		u					Free	Free		5%	4.5%	15%	Ex	7.5%	2%			
	8507.60	- Lithium-ion		u					Free	Free		5%	4.5%	15%	Ex	7.5%	2%			
	8507.80	- Other accumulators		u					Free	Free		5%	4.5%	15%	Ex	7.5%	2%			
	8507.90	- Parts		kg		13.5%			Free	Free		5%	4.5%	15%	15%	7.5%	2%			
85.08		Vacuum cleaners.																		
		- With self-contained electric motor :																		
	8508.11	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l		u					Free	Free		Free	Free	Free	15%	2.5%	2%			

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					AP	AD	BN	GT	IN	PK	SA	SF								SD
	8508.19	-- Other		u	Free				Free	Free		Free	Free	Free	15%	7.5%	2%			
	8508.60	- Other vacuum cleaners		u	Free				Free	Free		Free	Free	Free	15%	2.5%	2%			
	8508.70	- Parts		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
85.09		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.																		
	8509.40	- Food grinders and mixers; fruit or vegetable juice extractors		u					Free	Free		Free	Free	Free	15%	2.5%	2%	Rs. 500/= per unit		
	8509.80	- Other appliances :		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8509.90	- Parts		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.																		
	8510.10	- Shavers		u					Free	Free		Free	Free	Free	15%	2.5%	2%			
	8510.20	- Hair clippers		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8510.30	- Hair-removing appliances		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8510.90	- Parts		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
85.11		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.																		
	8511.10	- Sparking plugs		u					Free	Free		5%	4.5%	Free	15%	7.5%	2%			

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					AP	AD	BN	GT	IN	PK	SA	SF								SD
	8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8511.30	- Distributors; ignition coils		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8511.40	- Starter motors and dual purpose starter-generators		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8511.50	- Other generators		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8511.80	- Other equipment		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8511.90	- Parts		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
85.12		Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.																		
	8512.10	- Lighting or visual signalling equipment of a kind used on bicycles		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8512.20	- Other lighting or visual signalling equipment		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8512.30	- Sound signalling equipment		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8512.40	- Windscreen wipers, defrosters and demisters		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8512.90	- Parts		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.																		
	8513.10	- Lamps																		
	8513.10.10	--- 12V, DC portable solar lanterns		u					Free	Free		Free	Free	Free	Ex	Ex	Ex			
	8513.10.90	--- Other		u					Free	Free		Free	Free	Free	Ex	Ex	2%			
	8513.90	- Parts		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			

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					AP	AD	BN	GT	IN	PK	SA	SF							
85.14		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.																	
	8514.10	- Resistance heated furnaces and ovens		u					Free	Free		Free	Free	Free	15%	7.5%	2%		
	8514.20	- Furnaces and ovens functioning by induction or dielectric loss		u					Free	Free		Free	Free	Free	15%	7.5%	2%		
	8514.30	- Other furnaces and ovens		u					Free	Free		Free	Free	Free	15%	7.5%	2%		
	8514.40	- Other equipment for the heat treatment of materials by induction or dielectric loss		u					Free	Free		Free	Free	Free	15%	7.5%	2%		
	8514.90	- Parts		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
85.15		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.																	
		- Brazing or soldering machines and apparatus :																	
	8515.11	-- Soldering irons and guns		u					Free	Free		Free	Free	Free	15%	7.5%	2%		
	8515.19	-- Other		u					Free	Free		Free	Free	Free	15%	7.5%	2%		
		- Machines and apparatus for resistance welding of metal :																	
	8515.21	-- Fully or partly automatic		u					Free	Free		Free	Free	Free	15%	7.5%	2%		
	8515.29	-- Other		u					Free	Free		Free	Free	Free	15%	7.5%	2%		
		- Machines and apparatus for arc (including plasma arc) welding of metals :																	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF								SD
	8515.31	-- Fully or partly automatic		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8515.39	-- Other		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8515.80	- Other machines and apparatus		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8515.90	- Parts		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing 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 85.45.																		
	8516.10	- Electric instantaneous or storage water heaters and immersion heaters		u									5%	30%	15%	7.5%	2%			
		- Electric space heating apparatus and electric soil heating apparatus :																		
	8516.21	-- Storage heating radiators		u									5%	30%	15%	7.5%	2%			
	8516.29	-- Other		u					Free	Free			5%	5%	30%	15%	7.5%	2%		
		- Electro-thermic hair-dressing or hand-drying apparatus :																		
	8516.31	-- Hair dryers		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8516.32	-- Other hair-dressing apparatus		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8516.33	-- Hand-drying apparatus		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8516.40	- Electric smoothing irons		u					Free	Free		Free	Free	Free	EX	2.5%	2%			
	8516.50	- Microwave ovens		u	Free				Free	Free		Free	Free	Free	15%	2.5%	2%			
	8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters :																		
	8516.60.10	--- Rice cookers		u					Free	Free		Free	Free	Free	15%	2.5%	2%			
	8516.60.90	--- Other		u					Free	Free			5%	5%	30%	15%	2.5%	2%	15%	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
		- Other electro-thermic appliances :																	
	8516.71	-- Coffee or tea makers		u				Free	Free		Free	Free	Free	15%	7.5%	2%			
	8516.72	-- Toasters		u				Free	Free		Free	Free	Free	EX	7.5%	2%			
	8516.79	-- Other :																	
	8516.79.10	--- Heaters for diffusing insecticides/ repellents, and equipment for destroying insects		u							Free	Free	Free	15%	7.5%	2%			
	8516.79.20	--- Electric kettles		u							Free	Free	Free	15%	2.5%	2%			
	8516.79.90	--- Other		u							Free	Free	Free	15%	2.5%	2%			
	8516.80	- Electric heating resistors		u	Free			Free	Free		Free	Free	Free	15%	7.5%	2%			
	8516.90	- Parts :																	
	8516.90.10	--- Of rice cookers		kg				Free	Free		Free	Free	Free	15%	7.5%	2%			
	8516.90.90	--- Other		kg				Free	Free		5%	5%	30%	15%	7.5%	2%			
85.17		Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.																	
		- Telephone sets, including telephones for cellular networks or for other wireless networks :																	
	8517.11	-- Line telephone sets with cordless handsets		u				Free	Free		Free	Free	Free	15%	7.5%	2%			
	8517.12	-- Telephones for cellular networks or for other wireless networks :																	
	8517.12.10	--- Used / reconditioned cellular mobile telephones	L	u				Free	Free		Free	Free	Free	Ex	7.5%	2%			
	8517.12.20	--- Other, cellular mobile telephones	L	u				Free	Free		Free	Free	Free	Ex	2.5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8517.12.90	--- Other	L	u					Free	Free		Free	Free	Free	Ex	7.5%	2%			
	8517.18	-- Other :							Free	Free		Free	Free	Free	Ex	7.5%	2%			
		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :																		
	8517.61	-- Base stations	L	u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8517.62	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus :																		
	8517.62.10	--- Transmission apparatus with or without reception apparatus	L	u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8517.62.90	--- Other		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8517.69	-- Other		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8517.70	- Parts		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
85.18		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 sets.																		
	8518.10	- Microphones and stands therefor		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
		- Loudspeakers, whether or not mounted in their enclosures :																		
	8518.21	-- Single loudspeakers, mounted in their enclosures		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8518.22	-- Multiple loudspeakers, mounted in the same enclosure		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8518.29	-- Other		u					Free	Free		5%	4.5%	15%	Con	7.5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF								SD
	8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8518.40	- Audio-frequency electric amplifiers		u					Free	Free		5%	4.5%	15%	Con	7.5%	2%			
	8518.50	- Electric sound amplifier sets		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8518.90	- Parts		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
85.19		Sound recording or reproducing apparatus (+).																		
	8519.20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment		u	13.5%				Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8519.30	- Turntables (record-decks)		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8519.50	- Telephone answering machines		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
		- Other apparatus :																		
	8519.81	-- Using magnetic, optical or semiconductor media :																		
	8519.81.10	--- Magnetic cine sound recorders for 35 mm sprocketed films		u					Free	Free		Free	Free	Free	Con	7.5%	2%			
	8519.81.90	--- Other		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8519.89	-- Other :																		
	8519.89.10	--- Sound reproducing apparatus		u	13.5%				Free	Free		5%	4.5%	15%	Con	7.5%	2%			
	8519.89.90	--- Other		u					Free	Free		5%	4.5%	15%	Con	7.5%	2%			
[85.20]																				
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.																		
	8521.10	- Magnetic tape-type		u					Free	Free		Free	Free	Free	15%	7.5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF								SD
	8521.90	- Other		u	Free				Free	Free		Free	Free	Free	15%	7.5%	2%			
85.22		Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 to 85.21.																		
	8522.10	- Pick-up cartridges		kg				Free	Free		Free	Free	Free	15%	7.5%	2%				
	8522.90	- Other :		u				Free	Free		Free	Free	Free	15%	7.5%	2%				
85.23		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.																		
		- Magnetic media :																		
	8523.21	-- Cards incorporating a magnetic stripe		u				Free	Free		5%	4.5%	15%	15%	7.5%	2%				
	8523.29	-- Other :																		
	8523.29.10	--- Unrecorded magnetic tapes of a width not exceeding 4 mm for machines of heading 84.71		u				Free	Free		Free	Free	Free	15%	7.5%	2%				
	8523.29.20	--- Other unrecorded magnetic tapes of a width not exceeding 4 mm		u				Free	Free		5%	4.5%	15%	15%	7.5%	2%				
	8523.29.30	--- Other unrecorded magnetic tapes for machines of heading 84.71; other recorded magnetic tapes for reproducing phenomena other than sound or image; magnetic discs		u				Free	Free		Free	Free	Free	15%	7.5%	2%				
	8523.29.90	--- Other		u				Free	Free		5%	4.5%	15%	15%	7.5%	2%				
		- Optical media :																		
	8523.41	-- Unrecorded		u				Free	Free		Free	Free	Free	15%	7.5%	2%				
	8523.49	-- Other		u				Free	Free		Free	Free	Free	15%	7.5%	2%				
		- Semiconductor media :																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF								SD
	8523.51	-- Solid-state non-volatile storage devices		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8523.52	-- "Smart cards"		u					Free	Free		Free	Free	Free	Ex	7.5%	2%			
	8523.59	-- Other :																		
	8523.59.10	--- Proximity cards and tags		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8523.59.90	--- Other		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8523.80	- Other :		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
[85.24]																				
85.25		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.																		
	8525.50	- Transmission apparatus	L	u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8525.60	- Transmission apparatus incorporating reception apparatus	L	u					Free	Free		5%	4.5%	5%	15%	7.5%	2%			
	8525.80	- Television cameras, digital cameras and video camera recorders :																		
	8525.80.10	--- Television cameras		u					Free	Free		5%	4.5%	Free	15%	2.5%	2%			
	8525.80.90	--- Digital cameras and video camera recorders		u					Free	Free		Free	Free	Free	15%	2.5%	2%			
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.																		
	8526.10	- Radar apparatus		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
		- Other :																		
	8526.91	-- Radio navigational aid apparatus		u					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8526.92	-- Radio remote control apparatus		u					Free	Free		Free	Free	Free	15%	7.5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
85.27		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.																	
		- Radio-broadcast receivers capable of operating without an external source of power :																	
	8527.12	-- Pocket-size radio cassette-players		u	Free					Free		Free	Free	Free	15%	2.5%	2%		
	8527.13	-- Other apparatus combined with sound recording or reproducing apparatus		u	Free					Free		Free	Free	Free	15%	2.5%	2%		
	8527.19	-- Other		u	27%					Free				25%	15%	7.5%	2%		
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :																	
	8527.21	-- Combined with sound recording or reproducing apparatus		u	Free							Free	Free	Free	EX	2.5%	2%		
	8527.29	-- Other		u	Free							Free	Free	Free	EX	7.5%	2%		
		- Other :																	
	8527.91	-- Combined with sound recording or reproducing apparatus		u								Free	Free	Free	EX	2.5%	2%		
	8527.92	-- Not combined with sound recording or reproducing apparatus but combined with a clock		u								Free	Free	Free	EX	2.5%	2%		
	8527.99	-- Other		u								Free	Free	Free	15%	7.5%	2%		
85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.																	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
		- Cathode-ray tube monitors :																	
	8528.41	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71		u					Free	Free		Free	Free	Free	Ex	7.5%	2%		
	8528.49	-- Other :																	
	8528.49.10	--- Used / reconditioned	L	u					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	8528.49.90	--- Other		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
		- Other monitors :																	
	8528.51	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71		u					Free	Free		Free	Free	Free	Ex	7.5%	2%		
	8528.59	-- Other :																	
	8528.59.10	--- Used / reconditioned	L	u					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	8528.59.90	--- Other		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
		- Projectors :																	
	8528.61	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71		u					Free	Free		Free	Free	Free	Ex	7.5%	2%		
	8528.69	-- Other		u						Free		Free	Free	Free	15%	7.5%	2%		
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :																	
	8528.71	-- Not designed to incorporate a video display or screen :																	
	8528.71.10	--- Used / reconditioned	L	u						Free			4.5%	15%	15%	7.5%	2%		
	8528.71.20	--- Other, colour		u	14.25%					Free			4.5%	15%	15%	2.5%	2%		
	8528.71.90	--- Other		u						Free			4.5%	15%	15%	7.5%	2%		
	8528.72	-- Other, colour :																	
	8528.72.10	--- Unassembled in completely knocked-down form		u						Free				Free	15%	7.5%	2%		
	8528.72.20	--- Used / reconditioned	L	u	14.25%					Free				15%	15%	7.5%	2%		
		--- Other, with cathode ray tube :																	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF								SD	
	8528.72.31	---- Having a screen of less than 14 inches		u	14.25% or Rs. 475/= per unit						Free				15% or Rs. 500/= per unit	15%	2.5%	2%			
	8528.72.32	---- Having a screen of 14 inches and not exceeding 15 inches		u	14.25% or Rs. 807/= per unit						Free				15% or Rs. 850/= per unit	15%	2.5%	2%			
	8528.72.33	---- Having a screen of exceeding 15 inches and not exceeding 21 inches		u	14.25% or Rs. 1235/= per unit						Free				15% or Rs. 1300/= per unit	15%	2.5%	2%			
	8528.72.34	---- Having a screen of exceeding 21 inches and not exceeding 25 inches		u	14.25% or Rs. 2517/= per unit						Free				15% or Rs. 2650/= per unit	15%	2.5%	2%			
	8528.72.35	---- Having a screen of exceeding 25 inches and not exceeding 29 inches		u	14.25% or Rs. 2850/= per unit						Free				15% or Rs. 3000/= per unit	15%	2.5%	2%			
	8528.72.36	---- Having a screen of exceeding 29 inches and not exceeding 34 inches		u	14.25% or Rs. 4750/= per unit						Free				15% or Rs. 5000/= per unit	15%	2.5%	2%			
	8528.72.39	---- Other		u	14.25%						Free				15%	15%	7.5%	2%			
		--- Other, with LCD :																			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF								SD
	8528.72.41	---- Having a screen of not exceeding 32 inches		u	Free					Free				Free	EX	2.5%	2%			
	8528.72.49	---- Other		u	14.25%					Free				15%	15%	7.5%	2%			
		--- Other :																		
	8528.72.91	---- Having a screen of not exceeding 32 inches		u	Free					Free				Free	EX	2.5%	2%			
	8528.72.99	---- Other		u	14.25%					Free				15%	15%	7.5%	2%			
	8528.73	-- Other, monochrome																		
	8528.73.10	--- Used / reconditioned and completely knocked-down with or without cathode ray tube	L	u						Free			Free	Free	15%	7.5%	2%			
	8528.73.20	--- Other, completely knocked-down with or without cathode ray tube		u						Free			Free	Free	15%	7.5%	2%			
	8528.73.30	--- Other, used / reconditioned	L	u						Free			4.5%	15%	15%	7.5%	2%			
	8528.73.90	--- Other		u						Free			4.5%	15%	15%	7.5%	2%			
85.29		Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.																		
	8529.10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith :																		
	8529.10.10	--- Parabolic antennas and parabolic reflector dishes for satellite television reception		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
	8529.10.20	--- Other outdoor TV antennas / aerials		kg					Free	Free		5% or Rs. 56/= per unit	5% or Rs. 56/= per unit	30% or Rs 312/= per unit	15%	7.5%	2%			
	8529.10.30	--- Other TV antennas / aerials		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
	8529.10.90	--- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8529.90	- Other		kg	13.5%				Free	Free		5%	4.5%	15%	15%	7.5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
85.30		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).																	
	8530.10	- Equipment for railways or tramways		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	8530.80	- Other equipment		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	8530.90	- Parts		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
85.31		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.																	
	8531.10	- Burglar or fire alarms and similar apparatus		u	13.5%				Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	8531.20	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	8531.80	- Other apparatus :																	
	8531.80.10	--- Electric Call Bells		u					Free	Free		Free	Free	15%	15%	7.5%	2%		
	8531.80.90	--- Other		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	8531.90	- Parts		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
85.32		Electrical capacitors, fixed, variable or adjustable (pre-set) (+).																	
	8532.10	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) :																	
	8532.10.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF								SD	
	8532.10.90	--- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%				
		- Other fixed capacitors :																			
	8532.21	-- Tantalum :																			
	8532.21.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)		kg					Free	Free		Free	Free	Free	15%	7.5%	2%				
	8532.21.90	--- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%				
	8532.22	-- Aluminium electrolytic :																			
	8532.22.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)		kg					Free	Free		Free	Free	Free	15%	7.5%	2%				
	8532.22.90	--- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%				
	8532.23	-- Ceramic dielectric, single layer :																			
	8532.23.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)		kg					Free	Free		Free	Free	Free	15%	7.5%	2%				
	8532.23.90	--- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%				
	8532.24	-- Ceramic dielectric, multilayer :																			
	8532.24.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)		kg					Free	Free		Free	Free	Free	15%	7.5%	2%				
	8532.24.90	--- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%				
	8532.25	-- Dielectric of paper or plastics :																			
	8532.25.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)		kg					Free	Free		Free	Free	Free	15%	7.5%	2%				
	8532.25.90	--- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%				
	8532.29	-- Other :																			
	8532.29.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)		kg					Free	Free		Free	Free	Free	15%	7.5%	2%				
	8532.29.90	--- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%				
	8532.30	- Variable or adjustable (pre-set) capacitors :																			
	8532.30.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)		kg					Free	Free		Free	Free	Free	15%	7.5%	2%				
	8532.30.90	--- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%				
	8532.90	- Parts :																			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8532.90.10	--- Contaminated with or containing Polychlorinated biphenyls (PCB)		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8532.90.90	--- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.																		
	8533.10	- Fixed carbon resistors, composition or film types		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
		- Other fixed resistors :																		
	8533.21	-- For a power handling capacity not exceeding 20 W		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8533.29	-- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
		- Wirewound variable resistors, including rheostats and potentiometers :																		
	8533.31	-- For a power handling capacity not exceeding 20 W		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8533.39	-- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8533.40	- Other variable resistors, including rheostats and potentiometers		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8533.90	- Parts		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
85.34	8534.00	Printed circuits.		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
85.35		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.																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8535.10	- Fuses		kg						Free				5% or Rs.600/= per kg	15%	7.5%	2%			
		- Automatic circuit breakers :																		
	8535.21	-- For a voltage of less than 72.5 kV		kg					Free	Free		5%	4.5%	5% or Rs.290/= per kg	15%	7.5%	2%			
	8535.29	-- Other		kg					Free	Free		5%	4.5%	5% or Rs.290/= per kg	15%	7.5%	2%			
	8535.30	- Isolating switches and make-and-break switches		kg					Free	Free		5%	4.5%	5% or Rs.300/= per kg	15%	7.5%	2%			
	8535.40	- Lightning arresters, voltage limiters and surge suppressors		kg					Free	Free		5%	4.5%	5% or Rs.500/= per kg	15%	7.5%	2%			
	8535.90	- Other		kg					Free	Free		5%	4.5%	5% or Rs.170/= per kg	15%	7.5%	2%			
85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.																		
	8536.10	- Fuses		kg					Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	8536.20	- Automatic circuit breakers		kg	13.5%				Free	Free		5%	4.5%	5% or Rs.270/= per kg	15%	7.5%	2%			
	8536.30	- Other apparatus for protecting electrical circuits		kg	13.5%				Free	Free		5%	4.5%	15%	15%	7.5%	2%			
		- Relays :																		
	8536.41	-- For a voltage not exceeding 60 V		kg					Free	Free		4%	1.5%	Free	15%	7.5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF								SD	
	8536.49	-- Other		kg					Free	Free		4%	1.5%	Free	15%	7.5%	2%				
	8536.50	- Other switches :																			
	8536.50.10	--- Starters for fluorescent lamps		kg	Free				Free	Free		4%	1.5%	Free	15%	7.5%	2%				
	8536.50.20	--- For use in radio apparatus, electrical instruments, electrical machinery, electrical appliances and the like		kg	Free				Free	Free		4%	1.5%	Free	15%	7.5%	2%				
	8536.50.30	--- Main switches of 24 Amp and over		kg	13.5%				Free	Free		5%	4.5%	5% or Rs.160/= per kg	15%	7.5%	2%				
	8536.50.90	--- Other		kg	27%				Free	Free		5%	5%	5% or Rs.320/= per kg	15%	7.5%	2%				
		- Lamp-holders, plugs and sockets :																			
	8536.61	-- Lamp-holders :																			
	8536.61.10	--- Holders for fluorescent lamps and starters		kg										Free	15%	7.5%	2%				
	8536.61.90	--- Other		kg										30%	15%	7.5%	2%				
	8536.69	-- Other :																			
	8536.69.10	--- For a voltage not exceeding 80 V		kg										Free	15%	7.5%	2%				
	8536.69.90	--- Other		kg										30%	15%	7.5%	2%				
	8536.70	- Connectors for optical fibres, optical fibre bundles or cables		kg	13.5%				Free	Free		8.5%	4.5%	15%	15%	7.5%	2%				
	8536.90	- Other apparatus																			
	8536.90.10	--- For a voltage not exceeding 80 V		kg	Free				Free	Free		Free	Free	Free	15%	7.5%	2%				
	8536.90.90	--- Other		kg	13.5%				Free	Free		8.5%	4.5%	15%	15%	7.5%	2%				
85.37		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, 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 85.17.																			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
	8537.10	- For a voltage not exceeding 1,000 V		kg									15%	15%	7.5%	2%			
	8537.20	- For a voltage exceeding 1,000 V		kg									15%	15%	7.5%	2%			
85.38		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.																	
	8538.10	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus		kg	27%				Free	Free		5%	5%	30%	15%	7.5%	2%		
	8538.90	- Other :		kg									Free	Free	15%	7.5%	2%		
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.																	
	8539.10	- Sealed beam lamp units		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
		- Other filament lamps, excluding ultra-violet or infra-red lamps :																	
	8539.21	-- Tungsten halogen		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	8539.22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V		u										30%	15%	7.5%	2%	Rs.20/= per unit	
	8539.29	-- Other		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
		- Discharge lamps, other than ultra-violet lamps :																	
	8539.31	-- Fluorescent, hot cathode :																	
	8539.31.10	--- Energy efficient AC compact fluorescent lamps		u					Free	Free		Free	Free	Free	15%	7.5%	2%		
	8539.31.20	--- 12v, DC fluorescent lamps (straight tubes as well as compact types)		u					Free	Free		Free	Free	Free	Ex	Ex	Ex		
	8539.31.90	--- Other		u					Free	Free			4.5%	15%	15%	7.5%	2%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF								SD
	8539.32	-- Mercury or sodium vapour lamps; metal halide lamps		u					Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	8539.39	-- Other		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
		- Ultra-violet or infra-red lamps; arc-lamps :																		
	8539.41	-- Arc-lamps		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8539.49	-- Other		u					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8539.90	- Parts		kg	Free				Free	Free		Free	Free	Free	15%	7.5%	2%			
85.40		Thermionic, cold cathode or photocathode 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).																		
		- Cathode-ray television picture tubes, including video monitor cathode-ray tubes :																		
	8540.11	-- Colour :																		
	8540.11.10	--- Used / reconditioned		u					Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	8540.11.90	--- Other		u					Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	8540.12	-- Monochrome :																		
	8540.12.10	--- Used / reconditioned		u					Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	8540.12.90	--- Other		u					Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	8540.20	- Television camera tubes; image converters and intensifiers; other photocathode tubes		u					Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	8540.40	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm		u					Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	8540.60	- Other cathode-ray tubes		u					Free	Free		4%	1.5%	Free	15%	7.5%	2%			
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
		controlled tubes :																	
	8540.71	-- Magnetrons		u				Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	8540.79	-- Other		u				Free	Free		4%	1.5%	Free	15%	7.5%	2%			
		- Other valves and tubes :																	
	8540.81	-- Receiver or amplifier valves and tubes		u				Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	8540.89	-- Other		u				Free	Free		4%	1.5%	Free	15%	7.5%	2%			
		- Parts :																	
	8540.91	-- Of cathode-ray tubes		kg				Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	8540.99	-- Other		kg				Free	Free		4%	1.5%	Free	15%	7.5%	2%			
85.41		Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals (+).																	
	8541.10	- Diodes, other than photosensitive or light emitting diodes		u				Free	Free		Free	Free	Free	15%	7.5%	2%			
		- Transistors, other than photosensitive transistors :																	
	8541.21	-- With a dissipation rate of less than 1 W		u				Free	Free		Free	Free	Free	15%	7.5%	2%			
	8541.29	-- Other		u				Free	Free		Free	Free	Free	15%	7.5%	2%			
	8541.30	- Thyristors, diacs and triacs, other than photosensitive devices		u				Free	Free		Free	Free	Free	15%	7.5%	2%			
	8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes :		u				Free	Free		Free	Free	Free	Ex	Ex	Ex			
	8541.50	- Other semiconductor devices		u				Free	Free		Free	Free	Free	15%	7.5%	2%			
	8541.60	- Mounted piezo-electric crystals		u				Free	Free		Free	Free	Free	15%	7.5%	2%			
	8541.90	- Parts		kg	Free			Free	Free		Free	Free	Free	15%	7.5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
85.42		Electronic integrated circuits.																	
		- Electronic integrated circuits :																	
	8542.31	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits		u					Free	Free		Free	Free	Free	15%	7.5%	2%		
	8542.32	-- Memories		u					Free	Free		Free	Free	Free	15%	7.5%	2%		
	8542.33	-- Amplifiers		u					Free	Free		Free	Free	Free	15%	7.5%	2%		
	8542.39	-- Other		u					Free	Free		Free	Free	Free	15%	7.5%	2%		
	8542.90	- Parts		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.																	
	8543.10	- Particle accelerators		u					Free	Free		Free	Free	Free	15%	7.5%	2%		
	8543.20	- Signal generators		u	Free				Free	Free		Free	Free	Free	15%	7.5%	2%		
	8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis		u					Free	Free		Free	Free	Free	15%	7.5%	2%		
	8543.70	- Other machines and apparatus :																	
	8543.70.10	--- Television boosters		u	13.5%				Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	8543.70.20	--- Equipment for destroying or repelling pests		u					Free	Free		Free	Free	Free	15%	7.5%	2%		
	8543.70.30	--- Light Emitting Diode (LED) lamps, other than those of heading 94.05							Free	Free		Free	Free	Free	Ex	7.5%	2%		
	8543.70.90	--- Other		u					Free	Free		Free	Free	Free	Ex	7.5%	2%		
	8543.90	- Parts		kg					Free	Free		Free	Free	Free	Ex	7.5%	2%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
85.44		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.																	
		- Winding wire :																	
	8544.11	-- Of copper :																	
	8544.11.10	--- Lacquered enameled or anodized wire exceeding 0.120 mm (SWG 15.5 or AWG 14) and not exceeding 1.60 mm (SWG 41 or AWG 38) cross section		kg									30%	15%	7.5%	2%			
	8544.11.90	--- Other		kg									Free	15%	7.5%	2%			
	8544.19	-- Other		kg				Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	8544.20	- Co-axial cable and other co-axial electric conductors :																	
	8544.20.10	--- Co-axial cables		kg									15%	15%	7.5%	2%			
	8544.20.90	--- Other		kg									30%	15%	7.5%	2%			
	8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships		kg				Free	Free		5%	4.5%	15%	15%	7.5%	2%			
		- Other electric conductors, for a voltage not exceeding 1,000 V :																	
	8544.42	-- Fitted with connectors :																	
	8544.42.10	--- For a voltage not exceeding 80 V		kg				Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8544.42.90	--- Other		kg									30%	15%	7.5%	2%			
	8544.49	-- Other :																	
	8544.49.10	--- For a voltage not exceeding 80 V		kg									30%	15%	7.5%	2%			
	8544.49.20	--- Other up to four cored unarmoured wire and cable not exceeding 16 mm ² conductor cross-section per core		kg									30%	15%	7.5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8544.49.30	--- Other single and multi-cored wire and cable not exceeding 185 mm ² conductor cross-section per core		kg										30%	15%	7.5%	2%			
	8544.49.40	--- Other armoured and underground cables not exceeding 150 mm ² conductor cross-section per core		kg										30%	15%	7.5%	2%			
	8544.49.90	--- Other		kg										15%	15%	7.5%	2%			
	8544.60	- Other electric conductors, for a voltage exceeding 1000 V		kg					Free	Free		4%	1.5%	Free	15%	7.5%	2%			
	8544.70	- Optical fibre cables		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
85.45		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.																		
		- Electrodes :																		
	8545.11	-- Of a kind used for furnaces		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8545.19	-- Other :																		
	8545.19.10	--- Arc lamp carbon		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8545.19.90	--- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8545.20	- Brushes		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
	8545.90	- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%			
85.46		Electrical Insulators of any material.																		
	8546.10	- Of glass		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	8546.20	- Of ceramics		kg		11.25%	11.25%			Free		5%	4.5%	15%	15%	7.5%	2%	Rs. 5/= per kg		
	8546.90	- Other		kg						Free			4.5%	15%	15%	7.5%	2%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
85.47		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 purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.																	
	8547.10	- Insulating fittings of ceramics		kg						Free			4.5%	15%	15%	7.5%	2%		
	8547.20	- Insulating fittings of plastics		kg	27%				Free	Free		5%	5%	30%	15%	7.5%	2%		
	8547.90	- Other		kg										15%	15%	7.5%	2%		
85.48		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.																	
	8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :																	
	8548.10.10	--- Waste and scrap of primary cells, primary batteries and electric accumulators	L	kg								5%	4.5%	15%	15%	7.5%	2%		
	8548.10.20	--- Spent primary cells, spent primary batteries and spent electric accumulators	L	kg								5%	5%	30%	15%	7.5%	2%		
	8548.90	- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		