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PART I: SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 16.11.2006

HS Hdg. I	HS Code II	Description III	Rate of Cess IV
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**SCHEDULE - I**

<b>02.01</b>			<b>Meat of bovine animals, fresh or chilled</b>	
	0201.10	-	Carcasses and half-carcasses	20% or Rs.100/= per Kg
	0201.20	-	Other cuts with bone in	20% or Rs.100/= per Kg
	0201.30	-	Boneless	20% or Rs.100/= per Kg
<b>02.02</b>			<b>Meat of bovine animals, frozen</b>	
	0202.10	-	Carcasses and half-carcasses	20% or Rs.100/= per Kg
	0202.20	-	Other cuts with bone in	20% or Rs.100/= per Kg
	0202.30	-	Boneless	20% or Rs.100/= per Kg
<b>02.03</b>			<b>Meat of swine, fresh, chilled or frozen.</b>	
		-	Fresh or chilled :	
	0203.11	--	Carcasses and half-carcasses	20% or Rs.100/= per Kg
	0203.12	--	Hams, shoulders and cuts thereof, with bone in	20% or Rs.100/= per Kg
	0203.19	--	Other	20% or Rs.100/= per Kg
		-	Frozen :	
	0203.21	--	Carcasses and half-carcasses	20% or Rs.100/= per Kg
	0203.22	--	Hams, shoulders and cuts thereof, with bone in	20% or Rs.100/= per Kg
	0203.29	--	Other	20% or Rs.100/= per Kg
<b>02.04</b>			<b>Meat of sheep or goats, fresh, chilled or frozen</b>	
	0204.10	-	Carcasses and half-carcasses of lamb, fresh or chilled	20% or Rs.100/= per Kg
		-	Other meat of sheep, fresh or chilled :	
	0204.21	--	Carcasses and half-carcasses	20% or Rs.100/= per Kg
	0204.22	--	Other cuts with bone in	20% or Rs.100/= per Kg
	0204.23	--	Boneless	20% or Rs.100/= per Kg
	0204.30	-	Carcasses and half-carcasses of lamb, frozen	20% or Rs.100/= per Kg
		-	Other meat of sheep, frozen:	
	0204.41	--	Carcasses and half-carcasses	20% or Rs.100/= per Kg
	0204.42	--	Other cuts with bone in	20% or Rs.100/= per Kg
	0204.43	--	Boneless	20% or Rs.100/= per Kg
	0204.50	-	Meat of goats	20% or Rs.100/= per Kg

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
02.05	0205.00		<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	20% or Rs.100/= per Kg
02.06			<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	
	0206.10	-	Of bovine animals, fresh or chilled	20% or Rs.100/= per Kg
		-	Of bovine animals, frozen :	
	0206.21	--	Tongues	20% or Rs.100/= per Kg
	0206.22	--	Livers	20% or Rs.100/= per Kg
	0206.29	--	Other	20% or Rs.100/= per Kg
	0206.30	-	Of swine, fresh or chilled	20% or Rs.100/= per Kg
		-	Of swine, frozen :	
	0206.41	--	Livers	20% or Rs.100/= per Kg
	0206.49	--	Other	20% or Rs.100/= per Kg
	0206.80	-	Other, fresh or chilled	20% or Rs.100/= per Kg
	0206.90	-	Other, frozen	20% or Rs.100/= per Kg
02.07			<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen</b>	
		-	Of fowls of the species <i>Gallus domesticus</i> :	
	0207.11	--	Not cut in pieces, fresh or chilled	20% or Rs.100/= per Kg
	0207.12	--	Not cut in pieces, frozen	20% or Rs.100/= per Kg
	0207.13	--	Cuts and offal, fresh or chilled	20% or Rs.100/= per Kg
	0207.14	--	Cuts and offal, frozen	20% or Rs.100/= per Kg
		-	Of turkeys:	
	0207.24	--	Not cut in pieces, fresh or chilled	20% or Rs.100/= per Kg
	0207.25	--	Not cut in pieces, frozen	20% or Rs.100/= per Kg
	0207.26	--	Cuts and offal, fresh or chilled	20% or Rs.100/= per Kg
	0207.27	--	Cuts and offal, frozen	20% or Rs.100/= per Kg
		-	Of Ducks, Geese or Guinea fowls;	
	0207.32	--	Not cut in pieces, fresh or chilled	20% or Rs.100/= per Kg
	0207.33	--	Not cut in pieces, frozen	20% or Rs.100/= per Kg
	0207.34	--	Fatty livers, fresh or chilled	20% or Rs.100/= per Kg
	0207.35	--	Other, fresh or chilled	20% or Rs.100/= per Kg
	0207.36	--	Other, frozen	20% or Rs.100/= per Kg
02.08			<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	0208.10	-	Of rabbits or hares	20% or Rs.100/= per Kg
	0208.20	-	Frogs' legs	20% or Rs.100/= per Kg
	0208.30	-	Of primates	20% or Rs.100/= per Kg
	0208.40	-	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	20% or Rs.100/= per Kg
	0208.50	-	Of reptiles (including snakes and turtles)	20% or Rs.100/= per Kg
	0208.90	-	Other	20% or Rs.100/= per Kg
<b>02.09</b>	0209.00		<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>	20% or Rs.100/= per Kg
<b>02.10</b>			<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b>	
		-	Meat of swine :	
	0210.11	--	Hams, shoulders and cuts thereof, with bone in	20% or Rs.100/= per Kg
	0210.12	--	Bellies (streaky) and cuts thereof	20% or Rs.100/= per Kg
	0210.19	--	Other	20% or Rs.100/= per Kg
	0210.20	-	Meat of bovine animals	20% or Rs.100/= per Kg
		-	Other, including edible flours and meals of meat and meat offal :	
	0210.91	--	Of primates	20% or Rs.100/= per Kg
	0210.92	--	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	20% or Rs.100/= per Kg
	0210.93	--	Of reptiles (including snakes and turtles)	20% or Rs.100/= per Kg
	0210.99	--	Other	20% or Rs.100/= per Kg
<b>03.06</b>			<b>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.</b>	
		-	Frozen	
	0306.13	--	Shrimps and prawns :	20% or Rs 50/= per Kg
		-	Non Frozen	
	0306.23	--	Shrimps and prawns :	
	0306.23.01	----	Dried prawns	20% or Rs 50/= per Kg
	0306.23.02	----	Live, fresh or chilled	20% or Rs 50/= per Kg

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	0306.23.09	----	Other	20% or Rs 50/= per Kg
<b>04.03</b>			<b>Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.</b>	
	0403.10	-	Yogurt	20% or Rs 25/= per Kg
	0403.90	-	Other	20% or Rs 25/= per Kg
<b>04.04</b>			<b>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.</b>	
	0404.10	-	Whey, and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	20% or Rs 25/= per Kg
	0404.90	-	Other	20% or Rs 25/= per Kg
<b>04.05</b>			<b>Butter and other fats and oils derived from milk; dairy spreads</b>	
	0405.10	-	Butter	20% or Rs 25/= per Kg
	0405.20	-	Dairy spreads	20% or Rs 25/= per Kg
	0405.90	-	Other	20% or Rs 25/= per Kg
<b>04.06</b>			<b>Cheese and curd</b>	
	0406.10	-	Fresh (unripened or uncured) cheese, including whey cheese, and curd	20% or Rs.25/= per Kg
	0406.20	-	Grated or powdered cheese, of all kinds	20% or Rs.25/= per Kg
	0406.30	-	Processed cheese, not grated or powdered	20% or Rs.25/= per Kg
	0406.40	-	Blue-veined cheese	20% or Rs.25/= per Kg
	0406.90	-	Other cheese	20% or Rs.25/= per Kg
<b>04.08</b>			<b>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</b>	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
		-	Egg yolks:	
	0408.11	--	Dried	20% or Rs 25/= per Kg
	0408.19	--	Other	20% or Rs 25/= per Kg
		-	Other :	
	0408.91	--	Dried	20% or Rs 25/= per Kg
	0408.99	--	Other	20% or Rs 25/= per Kg
<b>04.09</b>	0409.00		Natural honey	20% or Rs 25/= per Kg
<b>06.03</b>			<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared</b>	
	0603.10	-	Fresh:	
	0603.10.01	----	Roses	20% or Rs.25/= per Kg
	0603.10.02	----	Carnations	20% or Rs.25/= per Kg
	0603.10.03	----	Orchids	20% or Rs.25/= per Kg
	0603.10.04	----	Anthuriums	20% or Rs.25/= per Kg
	0603.10.09	----	Other	20% or Rs.25/= per Kg
	0603.90	-	Other	20% or Rs.25/= per Kg
<b>07.03</b>			<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled</b>	
	0703.10	-	Onions and shallots	
	0703.10.02	----	B <sup>o</sup> Onions	Rs.10/= per Kg
<b>08.01</b>			<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or pieced</b>	
		-	Coconuts:	
	0801.11	--	Desiccated	
	0801.11.01	----	Edible Copra	20% or Rs.20/= per Kg
	0801.11.09	----	Other	20% or Rs.20/= per Kg
	0801.19	--	Other :	
	0801.19.01	----	Husked or partially husked	20% or Rs.20/= per Kg
	0801.19.02	----	Seed Coconut	20% or Rs.20/= per Kg
	0801.19.03	----	Other, with husk	20% or Rs.20/= per Kg
	0801.19.09	----	Other	20% or Rs.20/= per Kg
		-	Brazil nuts :	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	0801.21	--	In shell :	
	0801.21.01	----	Fresh	20% or Rs.20/= per Kg
	0801.21.09	----	Other	20% or Rs.20/= per Kg
	0801.22	--	Shelled	20% or Rs.20/= per Kg
		-	Cashew nuts:	
	0801.31	--	In shell :	
	0801.31.01	----	Fresh	20% or Rs.20/= per Kg
	0801.31.09	----	Other	20% or Rs.20/= per Kg
	0801.32	--	Shelled	20% or Rs.20/= per Kg
<b>08.02</b>			<b>Other nuts, fresh or dried, whether or not shelled or peeled</b>	
		-	Almonds :	
	0802.11	--	In shell :	
	0802.11.01	----	Fresh	20% or Rs.20/= per Kg
	0802.11.09	----	Other	20% or Rs.20/= per Kg
	0802.12	--	Shelled	20% or Rs.20/= per Kg
		-	Hazelnuts or filberts (Corylus spp.) :	
	0802.21	--	In shell :	
	0802.21.01	----	Fresh	20% or Rs.20/= per Kg
	0802.21.09	----	Other	20% or Rs.20/= per Kg
	0802.22	--	Shelled	20% or Rs.20/= per Kg
		-	Walnuts :	
	0802.31	--	In shell :	
	0802.31.01	----	Fresh	20% or Rs.20/= per Kg
	0802.31.09	----	Other	20% or Rs.20/= per Kg
	0802.32	--	Shelled	20% or Rs.20/= per Kg
	0802.40	-	Chestnuts (Castana spp.) :	
	0802.40.01	----	Fresh (not shelled or peeled)	20% or Rs.20/= per Kg
	0802.40.09	----	Other	20% or Rs.20/= per Kg
	0802.50	-	Pistachios :	
	0802.50.01	----	Fresh (not shelled or peeled)	20% or Rs.20/= per Kg
	0802.50.09	----	Other	20% or Rs.20/= per Kg
	0802.90	-	Other;	
	0802.90.01	----	Arecanuts, Fresh (not shelled or peeled)	20% or Rs.20/= per Kg
	0802.90.02	----	Other Arecanuts	20% or Rs.20/= per Kg
	0802.90.03	----	Other, Fresh (not shelled or peeled)	20% or Rs.20/= per Kg
	0802.90.09	----	Other	20% or Rs.20/= per Kg

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
<b>08.03</b>	0803.00		Bananas, including plantains, fresh or dried	
	0803.00.01	----	Fresh	20% or Rs.20/= per Kg
	0803.00.09	----	Other	20% or Rs.20/= per Kg
<b>08.04</b>			<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried</b>	
	0804.10	-	Dates :	
	0804.10.01	----	Fresh	20% or Rs.15/= per Kg
	0804.10.09	----	Dried	20% or Rs.15/= per Kg
	0804.20	-	Figs :	
	0804.20.01	----	Fresh	20% or Rs.20/= per Kg
	0804.20.09	----	Dried	20% or Rs.20/= per Kg
	0804.30	-	Pineapples :	
	0804.30.01	----	Fresh	20% or Rs.20/= per Kg
	0804.30.09	----	Dried	20% or Rs.20/= per Kg
	0804.40	-	Avocados :	
	0804.40.01	----	Fresh	20% or Rs.20/= per Kg
	0804.40.09	----	Dried	20% or Rs.20/= per Kg
	0804.50	-	Guavas, mangoes and mangosteens :	
	0804.50.01	----	Guavas, Fresh	20% or Rs.20/= per Kg
	0804.50.02	----	Guavas, Dried	20% or Rs.20/= per Kg
	0804.50.03	----	Mangoes, Fresh	20% or Rs.20/= per Kg
	0804.50.04	----	Mangoes, Dried	20% or Rs.20/= per Kg
	0804.50.05	----	Mangosteens, Fresh	20% or Rs.20/= per Kg
	0804.50.06	----	Mangosteens, Dried	20% or Rs.20/= per Kg
<b>08.05</b>			<b>Citrus fruit, fresh or dried</b>	
	0805.10	-	Oranges :	
	0805.10.01	----	Fresh	20% or Rs.20/= per Kg
	0805.10.09	----	Dried	20% or Rs.20/= per Kg
	0805.20	-	Mandarins (including tangerines and satsum as); clementines, wilkings and similar citrus hybrids :	
	0805.20.01	----	Fresh	20% or Rs.20/= per Kg
	0805.20.09	----	Dried	20% or Rs.20/= per Kg
	0805.40	-	Grapefruit :	
	0805.40.01	----	Fresh	20% or Rs.20/= per Kg
	0805.40.09	----	Dried	20% or Rs.20/= per Kg
	0805.50	-	Lemons (Citrus Limon, Citrus limonum) and limes (ictrus aurantifolia, Citrus latifolia):	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	0805.50.01	----	Fresh	20% or Rs.20/= per Kg
	0805.50.09	----	Dried	20% or Rs.20/= per Kg
	0805.90	-	Other :	
	0805.90.01	----	Fresh	20% or Rs.20/= per Kg
	0805.90.09	----	Dried	20% or Rs.20/= per Kg
<b>08.06</b>			<b>Grapes, fresh or dried</b>	
	0806.10	-	Fresh	20% or Rs.20/= per Kg
	0806.20	-	Dried	20% or Rs.20/= per Kg
<b>08.07</b>			<b>Melons (including watermelons) and papaws (Papayas), fresh</b>	
		-	Melons (including watermelons) :	
	0807.11	--	Watermelons	20% or Rs.20/= per Kg
	0807.19	--	Other	20% or Rs.20/= per Kg
	0807.20	-	Papaws (papayas)	20% or Rs.20/= per Kg
<b>08.08</b>			<b>Apples, pears and quinces, fresh</b>	
	0808.10	-	Apples	15%
	0808.20	-	Pears and quinces	20% or Rs.20/= per Kg
<b>08.09</b>			<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh</b>	
	0809.10	-	Apricots	20% or Rs.20/= per Kg
	0809.20	-	Cherries	20% or Rs.20/= per Kg
	0809.30	-	Peaches, including nectarines	20% or Rs.20/= per Kg
	0809.40	-	Plums and sloes	20% or Rs.20/= per Kg
<b>08.10</b>			<b>Other fruit, fresh</b>	
	0810.10	-	Strawberries	20% or Rs.20/= per Kg
	0810.20	-	Raspberries, blackberries, mulberries and loganberries	20% or Rs.20/= per Kg
	0810.30	-	Black, white or red currants and gooseberries	20% or Rs.20/= per Kg
	0810.40	-	Cranberries, bilberries and other fruits of the genus Vaccinium	20% or Rs.20/= per Kg
	0810.50	-	Kiwifruit	20% or Rs.20/= per Kg
	0810.60	-	Durians	20% or Rs.20/= per Kg

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	0810.90	-	Other :	
	0810.90.01	----	Cocoa nuts, raw	20% or Rs.20/= per Kg
	0810.90.09	----	Other	20% or Rs.20/= per Kg
<b>08.11</b>			<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>	
	0811.10	-	Strawberries	20% or Rs.20/= per Kg
	0811.20	-	Raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries	20% or Rs.20/= per Kg
	0811.90	-	Other	20% or Rs.20/= per Kg
<b>08.12</b>			<b>Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption</b>	
	0812.10	-	Cherries	20% or Rs.20/= per Kg
	0812.90	-	Other	20% or Rs.20/= per Kg
<b>08.13</b>			<b>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter</b>	
	0813.10	-	Apricots	20% or Rs.20/= per Kg
	0813.20	-	Prunes	20% or Rs.20/= per Kg
	0813.30	-	Apples	20% or Rs.20/= per Kg
	0813.40	-	Other fruit :	
	0813.40.01	----	Tamarind	20% or Rs.20/= per Kg
	0813.40.09	----	Other	20% or Rs.20/= per Kg
	0813.50	-	Mixtures of nuts or dried fruits of this Chapter	20% or Rs.20/= per Kg
<b>08.14</b>	0814.00		Peel of citrus fruit or melons (including water melons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	20% or Rs.20/= per Kg
<b>10.05</b>			<b>Maize (corn)</b>	
	1005.90	-	Other	20%
<b>14.04</b>			<b>Vegetable products not elsewhere specified or included</b>	
	1404.90	-	Other	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	1404.90.01	----	Beedi leaves	10%
<b>16.01</b>	1601.00		Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	20% or Rs.25/= per Kg
<b>16.02</b>			<b>Other prepared or preserved meat, meat offal or blood</b>	
	1602.32	--	Of fowls of the species Gallus domesticus	20% or Rs.25/= per Kg
	1602.50	-	Of bovine animals	20% or Rs.25/= per Kg
	1602.90	-	Other, including preparations of blood of any animal	20% or Rs.25/= per Kg
<b>16.03</b>	1603.00		Extracts and juices of meat, fish or crustaceans, mollusks or other aquatic invertebrates	20% or Rs.25/= per Kg
<b>17.04</b>			<b>Sugar confectionary (including white chocolate), not containing cocoa</b>	
	1704.10	-	Chewing gum, whether or not sugar-coated	20% or Rs.25/= per Kg
	1704.90	-	Other	20% or Rs.25/= per Kg
<b>18.06</b>			<b>Chocolate and other food preparations containing cocoa</b>	
	1806.10	-	Cocoa powder, containing added sugar of other sweetening matter	20% or Rs.20/= per Kg
	1806.31		Filled	20% or Rs.20/= per Kg
	1806.32		Not filled	20% or Rs.20/= per Kg
	1806.90		Other	20% or Rs.20/= per Kg
<b>19.02</b>			<b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared</b>	
		-	Uncooked pasta, not stuffed or otherwise prepared :	
	1902.11	--	Containing eggs	15% or Rs.15/= per Kg
	1902.19	--	Other	15% or Rs.15/= per Kg
	1902.20	-	Stuffed pasta, whether or not cooked or otherwise prepared	15% or Rs.15/= per Kg
	1902.30	-	Other pasta	15% or Rs.15/= per Kg
	1902.40	-	Couscous	15% or Rs.15/= per Kg
<b>19.04</b>			<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats</b>	

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HS Hdg. I	HS Code II	Description III	Rate of Cess IV
		<b>and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included</b>	
	1904.10	- Prepared foods obtained by the swelling or roasting of cereal or cereal products	15% or Rs.15/= per Kg
	1904.20	- Prepared foods obtained from un-roasted cereal flakes or from mixtures of un-roasted cereal flakes and roasted cereal flakes or swelled cereals	15% or Rs.15/= per Kg
	1904.30	- Bulgur wheat	15% or Rs.15/= per Kg
	1904.90	- Other	15% or Rs.15/= per Kg
<b>19.05</b>		<b>Bread, 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</b>	
	1905.10	- Crisp-bread	20% or Rs.20/= per Kg
	1905.20	- Gingerbread and the like	20% or Rs.20/= per Kg
		- Sweet biscuits, waffles and wafers :	
	1905.31	-- Sweet biscuits	20% or Rs.20/= per Kg
	1905.32	-- Waffles and wafers	20% or Rs.20/= per Kg
	1905.40	- Rusks, toasted bread and similar toasted products	20% or Rs.20/= per Kg
	1905.90	- Other:	
	1905.90.01	--- Bread	20% or Rs.20/= per Kg
	1905.90.09	--- Other	20% or Rs.20/= per Kg
<b>20.01</b>		<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>	
	2001.10	- Cucumbers and gherkins:	
	2001.10.01	---- Cucumbers	20% or Rs.20/= per Kg
	2001.10.02	---- Gherkins	20% or Rs.20/= per Kg
	2001.90	- Other	20% or Rs.20/= per Kg
<b>20.03</b>		<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>	
	2003.10	- Mushrooms of the genus Agarics	20% or Rs.20/= per Kg
	2003.20	- Truffles	20% or Rs.20/= per Kg
	2003.90	- Other	20% or Rs.20/= per Kg
<b>20.04</b>		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of</b>	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
			<b>heading 20.06.</b>	
	2004.10	-	Potatoes	20% or Rs.20/= per Kg
	2004.90	-	Other vegetables and mixtures of vegetables	20% or Rs.20/= per Kg
<b>20.05</b>			<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>	
	2005.20	-	Potatoes	20% or Rs.20/= per Kg
	2005.40	-	Peas (Pisum sativum)	20% or Rs.20/= per Kg
		-	Beans (Vigna spp., Phaseolus spp.)	
	2005.51	--	Beans, shelled	20% or Rs.20/= per Kg
	2005.59	--	Other	20% or Rs.20/= per Kg
	2005.60	-	Asparagus	20% or Rs.20/= per Kg
	2005.70	-	Olives	20% or Rs.20/= per Kg
	2005.80	-	Sweet corn (Zea mays var. saccharata)	20% or Rs.20/= per Kg
	2005.90	-	Other vegetables and mixtures of vegetables	20% or Rs.20/= per Kg
<b>20.06</b>	2006.00		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised):	
	2006.00.02	----	Processed fruits	20% or Rs.20/= per Kg
	2006.00.09	----	Other	20% or Rs.20/= per Kg
<b>20.07</b>			<b>Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>	
		-	Other:	
	2007.91	--	Citrus fruit	20% or Rs.20/= per Kg
	2007.99	--	Other	20% or Rs.20/= per Kg
<b>20.08</b>			<b>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.</b>	
		-	Nuts, ground-nuts and other seeds, whether or not mixed together:	
	2008.11	--	Ground-nuts	20% or Rs.20/= per Kg
	2008.19	--	Other, including mixtures:	
	2008.19.01	----	Cashew nuts	20% or Rs.20/= per Kg

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	2008.19.09	----	Other	20% or Rs.20/= per Kg
	2008.20	-	Pineapples	20% or Rs.20/= per Kg
	2008.30	-	Citrus fruit	
	2008.30.09	----	Other	20% or Rs.20/= per Kg
	2008.40	-	Pears	20% or Rs.20/= per Kg
	2008.50	-	Apricots	
	2008.50.09	----	Other	20% or Rs.20/= per Kg
	2008.60	-	Cherries	20% or Rs.20/= per Kg
	2008.70	-	Peaches, including nectarines	20% or Rs.20/= per Kg
	2008.80	-	Strawberries	20% or Rs.20/= per Kg
		-	Other, including mixtures other than those of subheading 2008.19:	
	2008.91	--	Palm hearts	20% or Rs.20/= per Kg
	2008.92	--	Mixtures	20% or Rs.20/= per Kg
<b>20.09</b>			<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.</b>	
		-	Orange juice:	
	2009.11	--	Frozen	
	2009.11.09	----	Other	20% or Rs.20/= per Kg
	2009.12	--	Not frozen, of a Brix value not exceeding 20	20% or Rs.20/= per Kg
	2009.19	--	Other	20% or Rs.20/= per Kg
		-	Grape fruit juice:	
	2009.21	--	Of a Brix value not exceeding 20	20% or Rs.20/= per Kg
	2009.29	--	Other	20% or Rs.20/= per Kg
		-	Juice of any other single citrus fruit:	
	2009.31	--	Of a Brix value not exceeding 20	20% or Rs.20/= per Kg
	2009.39	--	Other	20% or Rs.20/= per Kg
		-	Pineapple juice:	
	2009.41	--	Of a Brix value not exceeding 20	20% or Rs.20/= per Kg
	2009.49	--	Other	20% or Rs.20/= per Kg
	2009.50	-	Tomato juice	20% or Rs.20/= per Kg
		-	Grape juice (including grape must):	
	2009.61	--	Of a Brix value not exceeding 30	20% or Rs.20/= per Kg
	2009.69	--	Other	20% or Rs.20/= per Kg
		-	Apple juice:	
	2009.71	--	Of a Brix value not exceeding 20	20% or Rs.20/= per Kg
	2009.79	--	Other	20% or Rs.20/= per Kg

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	2009.80	-	Juice of any other single fruit or vegetable:	
	2009.80.01	----	Passion	20% or Rs.20/= per Kg
	2009.80.09	----	Other	20% or Rs.20/= per Kg
	2009.90	-	Mixtures of juices	20% or Rs.20/= per Kg
<b>21.03</b>			<b>Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>	
	2103.10	-	Soya sauce	15% or Rs.20/= per Kg
	2103.20	-	Tomato ketchup and other tomato sauces	15% or Rs.20/= per Kg
	2103.30	-	Mustard flour and meal and prepared mustard	15% or Rs.20/= per Kg
	2103.90	-	Other	15% or Rs.20/= per Kg
<b>21.04</b>			<b>Soups and broths and preparations therefore; homogenized composite food preparations.</b>	
	2104.10	-	Soups and broths and preparations therefore	15% or Rs.20/= per Kg
	2104.20	-	Homogenized composite food preparations	15% or Rs.20/= per Kg
<b>21.05</b>	2105.00		Ice cream and other edible ice, whether or not containing cocoa.	20% or Rs.30/= per Kg
<b>21.06</b>			<b>Food preparations not elsewhere specified or included.</b>	
	2106.90.19	----	Other	20% or Rs.30/= per Kg
<b>22.01</b>			<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored; ice and snow.</b>	
	2201.10	-	Mineral waters and aerated waters:	
	2201.10.01	----	Mineral waters	20% or Rs.15/= per litre
	2201.10.09	----	Other	20% or Rs.15/= per litre
	2201.90	-	Other:	
	2201.90.01	----	Water	20% or Rs.15/= per litre
	2201.90.09	----	Other	20% or Rs.15/= per litre
<b>22.02</b>			<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b>	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	2202.10	-	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored	20% or Rs.15/= per litre
	2202.90	-	Other	20% or Rs.15/= per litre
<b>22.03</b>	2203.00		Beer made from malt	10%
<b>22.04</b>			<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09</b>	
	2204.10	-	Spakling wine	10%
		-	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol;	
	2204.21	--	In containers holding 2l or less	10%
	2204.29	--	Other	10%
	2204.30	-	Other grape must	10%
<b>22.05</b>			<b>Vermouth and other wine of fresh grapes flavored with plants or aromatic substances.</b>	
	2205.10	-	In containers holding 2 l or less	10%
	2205.90	-	Other	10%
<b>22.06</b>	2206.00		Other fermented beverages ( for example, cider, Perry mead); mixtures of fermented beverages and mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	10%
<b>22.07</b>			<b>Under-natured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength</b>	
	2207.10	-	Under-natured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	10%
	2207.20	-	Ethyl alcohol and other spirits, denatured, of any strength;	
	2207.20.01	----	Spirits denatured in accordance with regulations framed under the Excise Ordinance	10%
	2207.20.09	----	Other	10%
<b>22.08</b>			<b>Under-natured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liquors and other spirituous beverages.</b>	
	2208.20	-	Spirits obtained by distilling grape wine or grape marc	10%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	2208.30	-	Whiskies	10%
	2208.40		Rum and tafia;	
	2208.40.01		Rum	10%
	2208.40.02		Tafia	10%
	2208.50		Gin and Geneva	10%
	2208.60		Vodka	10%
	2208.70		Liqueurs and cordials	10%
	2208.90		Other;	
	2208.90.01		Coconut base arrack	10%
	2208.90.09		Other	10%
<b>22.09</b>	2209.00		Vinegar and substitutes for vinegar obtained from acetic acid.	20% or Rs.15/= per litre
<b>24.01</b>			<b>Un manufactured tobacco; tobacco refuse</b>	
	2401.10	-	Tobacco not steamed / stripped	10%
	2401.20	-	Tobacco partly or wholly steamed / stripped	10%
	2401.30	-	Tobacco refuse	10%
<b>24.02</b>			<b>Cigars, cheroots, cigarillos and cigarettes of, tobacco or of tobacco substitutes</b>	
	2402.10	-	Cigars, cheroots and cigarillos, containing tobacco	10%
	2402.20	-	Cigarettes containing tobacco;	
	2402.20.01	----	Beedies	10%
	2402.20.02	----	Cigarettes, each not exceeding 60mm in length	10%
	2402.20.03	----	Cigarettes, each exceeding 60mm but not exceeding 67mm in length	10%
	2402.20.04	----	Cigarettes, each exceeding 67mm but not exceeding 72mm in length	10%
	2402.20.05	----	Cigarettes each exceeding 72mm but not exceeding 84mm in length	10%
	2402.20.09	----	Cigarettes each exceeding 84mm in length	10%
	2402.90	-	Other	10%
<b>24.03</b>			<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.</b>	
	2403.10	-	Smoking tobacco, whether or not containing tobacco substitutes in any proportions;	
	2403.10.01	----	Pipe tobacco	10%
	2403.10.02	----	Beedi tobacco	10%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	2403.10.09	----	Other	10%
	2403.91	--	Homogenized or reconstituted tobacco;	
	2403.91.01	----	Pipe tobacco	10%
	2403.91.09	----	Other	10%
	2403.99	--	Other;	
	2403.99.01	----	Pipe tobacco	10%
	2403.99.09	----	Other	10%
<b>25.01</b>	2501.00		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water	20% or Rs 5/= per Kg
<b>27.10</b>			<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constitutions of the preparations; waste oils.</b>	
		-	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils :	
	2710.19	--	Other:	
	2710.19.07	----	Lubricating oils (Base-oils) for the preparation of lubricants	6%
<b>30.03</b>			<b>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.</b>	
	3003.90		Other	
	<b>3003.90.01</b>	----	<b>Ayurveda / Herbal Preparation</b>	25%
<b>30.04</b>			<b>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.</b>	
	3004.90	-	Other	
	<b>3004.90.01</b>	----	<b>Ayurveda / Herbal Preparation</b>	25%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
33.03	3303.00		<b>Perfumes and toilet waters.</b>	25% or Rs.100/= per Kg
33.04			<b>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 preparations.</b>	
	3304.10	-	Lip make-up preparations	30% or Rs.60/= per Kg
	3304.20	-	Eye make-up preparations	30% or Rs.60/= per Kg
	3304.30	-	Manicure or pedicure preparations	30% or Rs.60/= per Kg
		-	Other:	
	3304.91	--	Powders, whether or not compressed	30% or Rs.60/= per Kg
	3304.99	--	Other:	30% or Rs.60/= per Kg
33.05			<b>Preparations for use on the hair</b>	
	3305.10	-	Shampoos	25% or Rs.50/= per Kg
	3305.20	-	Preparations for permanent waving or straightening	25% or Rs.50/= per Kg
	3305.30	-	Hair lacquers	25% or Rs.50/= per Kg
	3305.90	-	Other	25% or Rs.50/= per Kg
33.06			<b>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.</b>	
	3306.10	-	Dentifrices	25% or Rs.50/= per Kg
33.07			<b>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 deodorizers, whether or not perfumed or having disinfectant properties.</b>	
	3307.10	-	Pre-shave, shaving or after-shave preparation	25% or Rs.50/= per Kg
	3307.20	-	Personal deodorants and anti-perspirants	25% or Rs.50/= per Kg
	3307.30	-	Perfumed bath salts and other bath preparations	25% or Rs.50/= per Kg
		-	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:	
	3307.41	--	"Agarbatti" and other odoriferous preparation which operate by burning	25% or Rs.50/= per Kg
	3307.49	--	Other	25% or Rs.50/= per Kg
	3307.90	-	Other :	
	3307.90.01	----	Contact Lens solutions	25% or Rs.50/= per Kg

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	3307.90.09	----	Other	25% or Rs.50/= per Kg
<b>34.01</b>			<b>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.</b>	
		-	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding felt and nonwovens, impregnated, coated or covered with soap or detergent:	
	3401.11	--	For toilet use (including medicated products)	15% or Rs.20/= per Kg
	3401.19	--	Other	15% or Rs.20/= per Kg
	3401.20	-	Soap in other forms	15% or Rs.20/= per Kg
	3401.30	-	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	15% or Rs.20/= per Kg
<b>34.05</b>			<b>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.</b>	
	3405.10	-	Polishes, creams and similar preparations for footwear or leather	10% or Rs.20/= per Kg
	3405.20	-	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	10% or Rs.20/= per Kg
	3405.30	-	Polishes and similar preparations for coachwork, other than metal polishes	10% or Rs.20/= per Kg
	3405.40	-	Scouring pastes and powders and other scouring preparations:	
	3405.40.09	----	Other	10% or Rs.20/= per Kg
	3405.90	-	Other	10% or Rs.20/= per Kg
<b>34.06</b>	3406.00		Candles tapers and the like.	10% or Rs.20/= per Kg
<b>39.01</b>			<b>Polymers of ethylene, in primary forms.</b>	
	3901.10	-	Polyethylene having a specific gravity of less than 0.94	02%
	3901.20	-	Polyethylene having a specific gravity of 0.94 or more	02%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	3901.30	-	Ethylene-vinyl acetate copolymers	02%
	3901.90	-	Other	02%
<b>39.02</b>			<b>Polymers of propylene or of other olefins, in primary forms.</b>	
	3902.10	-	Polypropylene	02%
	3902.20	-	Polyisobutylene	02%
	3902.30	-	Propylene copolymers	02%
	3902.90	-	Other	02%
<b>39.03</b>			<b>Polymers of styrene, in primary forms.</b>	
		-	Polystyrene:	
	3903.11	--	Expansible	02%
	3903.19	--	Other	02%
	3903.20	-	Styrene-acrylonitrile (SAN) copolymers	02%
	3903.30	-	Acrylonitrile-butadiene-styrene (ABS) copolymers	02%
	3903.90	-	Other	02%
<b>39.04</b>			<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>	
	3904.10	-	Poly (vinyl chloride), not mixed with any other substances	02%
		-	Other poly (vinyl chloride):	
	3904.21	--	Non-plasticised	02%
	3904.22	--	Plasticised	02%
	3904.30	-	Vinyl chloride-vinyl acetate copolymers	02%
	3904.40	-	Other vinyl chloride copolymers	02%
	3904.50	-	Vinylidene chloride polymers:	02%
		-	Fluro-polymers:	
	3904.61	--	Polytetrafluoroethylene	02%
	3904.69	--	Other	02%
	3904.90	-	Other	02%
<b>39.05</b>			<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>	
		-	Poly (vinyl acetate):	
	3905.19	--	Other	02%
		-	Vinyl acetate copolymers:	
	3905.29	--	Other	02%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	3905.30	-	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	02%
		-	Other :	
	3905.91	--	Copolymers	02%
	3905.99	--	Other	02%
<b>39.06</b>			<b>Acrylic polymers in primary forms</b>	
	3906.90	-	Other;	
	3906.90.09	----	Other	02%
<b>39.07</b>			<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b>	
	3907.10	-	Polyacetals	02%
	3907.20	-	Other polyethers	02%
	3907.30	-	Epoxide resins	02%
	3907.40	-	Polycarbonates	02%
	3907.60	-	Poly(ethylene terephthalate)	02%
		-	Other polyesters:	
	3907.91	--	Unsaturated	02%
<b>39.08</b>			<b>Polyamides in primary forms.</b>	
	3908.10	-	Polyamide-6, -11, -12, -6,6, -6,9, -6, 10 or -6, 12	02%
<b>39.09</b>			<b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>	
	3909.10	-	Urea resins; thiourea resins	02%
	3909.20	-	Melamine resins	02%
	3909.30	-	Other amino-resins	02%
	3909.40	-	Phenolic resins	02%
	3909.50	-	Polyurethanes	02%
<b>39.10</b>	3910.00		Silicones in primary forms.	02%
<b>39.11</b>			<b>Petroleum resins, coumarone-indene resin polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.</b>	

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HS Hdg. I	HS Code II	Description III	Rate of Cess IV
	3911.10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	02%
	3911.90	- Other	02%
<b>39.12</b>		<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>	
		- Cellulose acetates:	
	3912.11	-- Non-plasticised	02%
	3912.12	-- Plasticised	02%
	3912.20	- Cellulose nitrates (including collodions)	02%
		- Cellulose ethers:	
	3912.31	-- Carboxymethylcellulose and its salts	02%
	3912.39	-- Other	02%
	3912.90	- Other	02%
<b>39.13</b>		<b>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.</b>	
	3913.10	- Alginic acid, its salts and esters	02%
	3913.90	- Other	02%
<b>39.14</b>	3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	02%
<b>39.15</b>		<b>Waste, parings and scrap, of plastics.</b>	
	3915.10	- Of polymers of ethylene	02%
	3915.20	- Of polymers of styrene	02%
	3915.30	- Of polymers of vinyl chloride	02%
	3915.90	- Of other plastics	02%
<b>39.18</b>		<b>Floor coverings of plastics, whether or not self-adhesive, in rolls, or in the form of tile wall or ceiling coverings of plastics, as defined in Note 9 this Chapter.</b>	
	3918.10	- Of polymers of vinyl chloride	20% or Rs.20/= per Kg
	3918.90	- Of other plastics	20% or Rs.20/= per Kg

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
<b>39.19</b>			<b>Self-adhesive plates, sheets, film, foil, tape, strip and other shapes, of plastics, whether or not in rolls.</b>	
	3919.90.01	----	Solar controlled shatter proof safety window film in rolls of a width not exceeding 184 cm with or without wetting for use on glazed windows, doors or other partition with glass	02%
<b>39.22</b>			<b>Baths, shower-baths, sinks, wash-basin, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics.</b>	
	3922.10	-	Baths, shower-baths, sinks and wash-basins	25% or Rs.30/= per Kg
	3922.20	-	Lavatory seats and covers	25% or Rs.30/= per Kg
	3922.90	-	Other	25% or Rs.30/= per Kg
<b>39.24</b>			<b>Tableware, kitchenware, other household articles and toilet articles, of plastics.</b>	
	3924.10	-	Tableware and kitchenware	05%
	3924.90	-	Other;	
	3924.90.09	----	Other	25% or Rs.30/= per Kg
<b>42.01</b>	4201.00		Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	25% or Rs.50/= per Kg
<b>42.02</b>			<b>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; traveling-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 or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber or of paperboard, or wholly or mainly covered with such materials or with paper.</b>	
		-	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:	
	4202.11	--	With outer surface of leather, of composition leather or of patent leather	25% or Rs.100/= per Kg

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	4202.12	--	With outer surface of plastics or of textile materials	25% or Rs.100/= per Kg
	4202.19	--	Other	25% or Rs.100/= per Kg
		-	Handbags, whether or not with shoulder strap, including those without handle:	
	4202.21	--	With outer surface of leather, of composition leather or of patent leather	25% or Rs.50/= per Kg
	4202.22	--	With outer surface of plastic sheeting or of textile materials	25% or Rs.50/= per Kg
	4202.29	--	Other	25% or Rs.50/= per Kg
		-	Articles of a kind normally carried in the pocket or in the handbag:	
	4202.31	--	With outer surface of leather, of composition leather or of patent leather	25% or Rs.50/= per Kg
	4202.32	--	With outer surface of plastic sheeting or of textile materials	25% or Rs.50/= per Kg
	4202.39	--	Other	25% or Rs.50/= per Kg
		-	Other:	
	4202.91	--	With outer surface of leather, of composition leather or of patent leather	25% or Rs.50/= per Kg
	4202.92	--	With outer surface of plastic sheeting or of textile materials	25% or Rs.50/= per Kg
	4202.99	--	Other	25% or Rs.50/= per Kg
<b>42.03</b>			<b>Articles of apparel and clothing accessories, of leather or of composition leather.</b>	
	4203.10	-	Articles of apparel	25% or Rs.50/= per Kg
		-	Gloves, mittens and mitts:	
	4203.21	--	Specially designed for use in sports	25% or Rs.50/= per Kg
	4203.29	--	Other	25% or Rs.50/= per Kg
	4203.30	-	Belts and bandoliers	25% or Rs.50/= per Kg
	4203.40	-	Other clothing accessories	25% or Rs.50/= per Kg
<b>42.05</b>	4205.00		Other articles of leather or of composition leather.	25% or Rs.50/= per Kg
<b>43.03</b>			<b>Articles of apparel, clothing accessories and other articles of furskin.</b>	
	4303.90	-	Other	20% or Rs.30/= per Kg
<b>44.18</b>			<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.</b>	
	4418.10	-	Windows, French-windows and their frames	10% or Rs.10/= per Kg

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	4418.20	-	Doors and their frames and thresholds	10% or Rs.10/= per Kg
	4418.90	-	Other	10% or Rs.10/= per Kg
44.19	4419.00		Tableware and kitchenware, of wood.	10% or Rs.10/= per Kg
44.20			<b>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.</b>	
	4420.10	-	Statuettes and other ornaments, of wood	10% or Rs.10/= per Kg
	4420.90	-	Other	10% or Rs.10/= per Kg
44.21			<b>Other articles of wood.</b>	
	4421.90.03	----	Handicraft	10% or Rs.10/= per Kg
	4421.90.09	----	Other	10% or Rs.10/= per Kg
46.01			<b>Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).</b>	
	4601.20	-	Mats, matting and screens of vegetable materials	15% or Rs.15/= per Kg
		-	Other:	
	4601.91	--	Of vegetable materials	15% or Rs.15/= per Kg
	4601.99	--	Other	15% or Rs.15/= per Kg
46.02			<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.</b>	
	4602.10	-	Of vegetable materials	15% or Rs.15/= per Kg
	4602.90	-	Other	15% or Rs.15/= per Kg
48.20			<b>Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of</b>	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
			<b>paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.</b>	
	4820.10	-	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	20% or Rs.50/= per Kg
	4820.30	-	Binders (other than book covers), folders and file covers	20% or Rs.50/= per Kg
	4820.40	-	Manifold business forms and interleaved carbon sets	20% or Rs.50/= per Kg
	4820.50	-	Album for samples or for collections	20% or Rs.50/= per Kg
	4820.90	-	Other	20% or Rs.50/= per Kg
<b>49.01</b>			<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>	
	4901.99	--	Other :	
	4901.99.02	----	Telephone and Trade Directories	25% or Rs.100/= per Kg
<b>49.10</b>	4910.00		Calendars of any kind, printed, included calendar blocks	10%
<b>49.11</b>			<b>Other printed matter, including printed pictures and photographs</b>	
	4911.91	--	Pictures design and photographs	
	4911.91.01	----	Printed pictures, and photographs in book form	10%
	4911.91.02	----	Other printed pictures	10%
<b>61.01</b>			<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.</b>	
	6101.10	-	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6101.20	-	Of cotton	20% or Rs.30/= per Unit
	6101.30	-	Of man-made fibres	20% or Rs.30/= per Unit
	6101.90	-	Of other textile materials	20% or Rs.30/= per Unit
<b>61.02</b>			<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.</b>	
	6102.10	-	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6102.20	-	Of cotton	20% or Rs.30/= per Unit

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	6102.30	-	Of man-made fibres	20% or Rs.30/= per Unit
	6102.90	-	Of other textile materials	20% or Rs.30/= per Unit
<b>61.03</b>			<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b>	
		-	Suits:	
	6103.11	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6103.12	--	Of synthetic fibres	20% or Rs.30/= per Unit
	6103.19	--	Of other textile materials	20% or Rs.30/= per Unit
		-	Ensembles:	
	6103.21	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6103.22	--	Of cotton	20% or Rs.30/= per Unit
	6103.23	--	Of synthetic fibres	20% or Rs.30/= per Unit
	6103.29	--	Of other textile materials	20% or Rs.30/= per Unit
		-	Jackets and blazers:	
	6103.31	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6103.32	--	Of cotton	20% or Rs.30/= per Unit
	6103.33	--	Of synthetic fibres	20% or Rs.30/= per Unit
	6103.39	--	Of other textile materials	20% or Rs.30/= per Unit
		-	Trousers, bib and brace overalls, breeches and shorts:	
	6103.41	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6103.42	--	Of cotton	20% or Rs.30/= per Unit
	6103.43	--	Of synthetic fibres	20% or Rs.30/= per Unit
	6103.49	--	Of other textile materials	20% or Rs.30/= per Unit
<b>61.04</b>			<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b>	
		-	Suits:	
	6104.11	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6104.12	--	Of cotton	20% or Rs.30/= per Unit
	6104.13	--	Of synthetic fibres	20% or Rs.30/= per Unit
	6104.19	--	Of other textile materials	20% or Rs.30/= per Unit
		-	Ensembles:	
	6104.21	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6104.22	--	Of cotton	20% or Rs.30/= per Unit

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	6104.23	--	Of synthetic fibres	20% or Rs.30/= per Unit
	6104.29	--	Of other textile materials	20% or Rs.30/= per Unit
		-	Jackets and blazers:	
	6104.31	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6104.32	--	Of cotton	20% or Rs.30/= per Unit
	6104.33	--	Of synthetic fibres	20% or Rs.30/= per Unit
	6104.39	--	Of other textile materials	20% or Rs.30/= per Unit
		-	Dresses:	
	6104.41	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6104.42	--	Of cotton	20% or Rs.30/= per Unit
	6104.43	--	Of synthetic fibres	20% or Rs.30/= per Unit
	6104.44	--	Of artificial fibres	20% or Rs.30/= per Unit
	6104.49	--	Of other textile materials	20% or Rs.30/= per Unit
		-	Skirts and divided skirts:	
	6104.51	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6104.52	--	Of cotton	20% or Rs.30/= per Unit
	6104.53	--	Of synthetic fibres	20% or Rs.30/= per Unit
	6104.59	--	Of other textile materials	20% or Rs.30/= per Unit
		-	Trousers, bib and brace overalls, breeches and shorts:	
	6104.61	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6104.62	--	Of cotton	20% or Rs.30/= per Unit
	6104.63	--	Of synthetic fibres	20% or Rs.30/= per Unit
	6104.69	--	Of other textile materials	20% or Rs.30/= per Unit
<b>61.05</b>			<b>Men's or boys' shirts knitted or crocheted.</b>	
	6105.10	-	Of cotton	20% or Rs.30/= per Unit
	6105.20	-	Of man-made fibres	20% or Rs.30/= per Unit
	6105.90	-	Of other textile materials	20% or Rs.30/= per Unit
<b>61.06</b>			<b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.</b>	
	6106.10	-	Of cotton	20% or Rs.30/= per Unit
	6106.20	-	Of man-made fibres	20% or Rs.30/= per Unit
	6106.90	-	Of other textile materials	20% or Rs.30/= per Unit
<b>61.07</b>			<b>Men's or boy's underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
		-	Underpants and briefs:	
	6107.11	--	Of cotton	20% or Rs.20/= per Unit
	6107.12	--	Of man-made fibres	20% or Rs.20/= per Unit
	6107.19	--	Of other textile materials	20% or Rs.20/= per Unit
		-	Nightshirts and pyjamas:	
	6107.21	--	Of cotton	20% or Rs.20/= per Unit
	6107.22	--	Of man-made fibres	20% or Rs.20/= per Unit
	6107.29	--	Of other textile materials	20% or Rs.20/= per Unit
		-	Other:	
	6107.91	--	Of cotton	20% or Rs.20/= per Unit
	6107.92	--	Of man-made fibres	20% or Rs.20/= per Unit
	6107.99	--	Of other textile materials	20% or Rs.20/= per Unit
<b>61.08</b>			<b>Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>	
		-	Slips and petticoats:	
	6108.11	--	Of man-made fibres	20% or Rs.20/= per Unit
	6108.19	--	Of other textile materials	20% or Rs.20/= per Unit
		-	Briefs and panties:	
	6108.21	--	Of cotton	20% or Rs.20/= per Unit
	6108.22	--	Of man-made fibres	20% or Rs.20/= per Unit
	6108.29	--	Of other textile materials	20% or Rs.20/= per Unit
		-	Nightdresses and pyjamas:	
	6108.31	--	Of cotton	20% or Rs.20/= per Unit
	6108.32	--	Of man-made fibres	20% or Rs.20/= per Unit
	6108.39	--	Of other textile materials	20% or Rs.20/= per Unit
		-	Other:	
	6108.91	--	Of cotton	20% or Rs.20/= per Unit
	6108.92	--	Of man-made fibres	20% or Rs.20/= per Unit
	6108.99	--	Of other textile materials	20% or Rs.20/= per Unit
<b>61.09</b>			<b>T-shirts, singlets and other vests, knitted or crocheted.</b>	
	6109.10	-	Of cotton	20% or Rs.30/= per Unit
	6109.90	-	Of other textile materials	20% or Rs.30/= per Unit

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HS Hdg. I	HS Code II	Description III	Rate of Cess IV
<b>61.10</b>		<b>Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.</b>	
		- Of wool or fine animal hair:	
	6110.11	-- Of wool	20% or Rs.30/= per Unit
	6110.12	-- Of Kashmir (cashmere) goats	20% or Rs.20/= per Unit
	6110.19	-- Other	20% or Rs.20/= per Unit
	6110.20	- Of cotton	20% or Rs.30/= per Unit
	6110.30	- Of man-made fibres	20% or Rs.30/= per Unit
	6110.90	- Of other textile materials	20% or Rs.30/= per Unit
<b>61.11</b>		<b>Babies' garments and clothing accessories, knitted or crocheted.</b>	
	6111.10	- Of wool or fine animal hair	20% or Rs.20/= per Unit
	6111.20	- Of cotton	20% or Rs.20/= per Unit
	6111.30	- Of synthetic fibres	20% or Rs.20/= per Unit
	6111.90	- Of other textile materials	20% or Rs.20/= per Unit
<b>61.12</b>		<b>Track suits, ski suits and swimwear, knitted or crocheted.</b>	
		- Track suits:	
	6112.11	-- Of cotton	20% or Rs.20/= per Unit
	6112.12	-- Of synthetic fibres	20% or Rs.20/= per Unit
	6112.19	-- Of other textile materials	20% or Rs.30/= per Unit
	6112.20	- Ski suits	20% or Rs.30/= per Unit
		- Men's or boys' swimwear:	
	6112.31	-- Of synthetic fibres	20% or Rs.30/= per Unit
	6112.39	-- Of other textile materials	20% or Rs.30/= per Unit
		- Women's or girls' swimwear:	
	6112.41	-- Of synthetic fibres	20% or Rs.30/= per Unit
	6112.49	-- Of other textile materials	20% or Rs.30/= per Unit
<b>61.13</b>	6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	20% or Rs.30/= per Unit
<b>61.14</b>		<b>Other garments knitted or crocheted.</b>	
	6114.10	- Of wool or fine animal hair	20% or Rs.20/= per Unit
	6114.20	- Of cotton	20% or Rs.20/= per Unit

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	6114.30	-	Of man-made fibres	20% or Rs.20/= per Unit
	6114.90	-	Of other textile materials	20% or Rs.20/= per Unit
<b>61.15</b>			<b>Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.</b>	
		-	Panty hose and tights:	
	6115.11	--	Of synthetic fibres, measuring per single yarn less than 67 decitex	20% or Rs.20/= per Unit
	6115.12	--	Of synthetic fibres, measuring per single yarn less than 67 decitex or more	20% or Rs.20/= per Unit
	6115.19	--	Of other textile materials	20% or Rs.20/= per Unit
	6115.20	-	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	20% or Rs.20/= per Unit
		-	Other:	
	6115.91	--	Of wool or fine animal hair	20% or Rs.20/= per Unit
	6115.92	--	Of cotton	20% or Rs.20/= per Unit
	6115.93	--	Of synthetic fibres	20% or Rs.20/= per Unit
	6115.99	--	Of other textile materials	20% or Rs.20/= per Unit
<b>61.16</b>			<b>Gloves, mittens and mitts, knitted or crocheted.</b>	
	6116.10	-	Impregnated, coated or covered with plastics or rubber	20% or Rs.20/= per Unit
		-	Other:	
	6116.91	--	Of wool or fine animal hair	20% or Rs.20/= per Unit
	6116.92	--	Of cotton	20% or Rs.20/= per Unit
	6116.93	--	Of synthetic fibres	20% or Rs.20/= per Unit
	6116.99	--	Of other textile materials	20% or Rs.20/= per Unit
<b>61.17</b>			<b>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.</b>	
	6117.10	-	Shawls, scarves, mufflers, mantillas, veils and the like	20% or Rs.20/= per Unit
	6117.20	-	Ties, bow ties and cravats	20% or Rs.20/= per Unit
	6117.80	-	Other accessories:	
	6117.80.01	----	Knee and ankle guards	20% or Rs.20/= per Unit
	6117.80.09	----	Other	20% or Rs.20/= per Uni
<b>62.01</b>			<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and</b>	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
			<b>similar articles, other than those of heading 62.03.</b>	
		-	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
	6201.11	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6201.12	--	Of cotton	20% or Rs.30/= per Unit
	6201.13	--	Of man-made fibres	20% or Rs.30/= per Unit
	6201.19	--	Of other textile materials	20% or Rs.30/= per Unit
		-	Other:	
	6201.91	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6201.92	--	Of cotton	20% or Rs.30/= per Unit
	6201.93	--	Of man-made fibres	20% or Rs.30/= per Unit
	6201.99	--	Of other textile materials	20% or Rs.30/= per Unit
<b>62.02</b>			<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.</b>	
		-	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
	6202.11	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6202.12	--	Of cotton	20% or Rs.30/= per Unit
	6202.13	--	Of man-made fibres	20% or Rs.30/= per Unit
	6202.19	--	Of other textile materials	20% or Rs.30/= per Unit
		-	Other:	
	6202.91	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6202.92	--	Of cotton	20% or Rs.30/= per Unit
	6202.93	--	Of man-made fibres	20% or Rs.30/= per Unit
	6202.99	--	Of other textile materials	20% or Rs.30/= per Unit
<b>62.03</b>			<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>	
		-	Suits:	
	6203.11	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6203.12	--	Of synthetic fibres	20% or Rs.30/= per Unit
	6203.19	--	Of other textile materials	20% or Rs.30/= per Unit
		-	Ensembles:	
	6203.21	--	Of wool or fine animal hair	20% or Rs.30/= per Unit

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	6203.22	--	Of cotton	20% or Rs.30/= per Unit
	6203.23	--	Of synthetic fibres	20% or Rs.30/= per Unit
	6203.29	--	Of other textile materials	20% or Rs.30/= per Unit
		-	Jackets and blazers:	
	6203.31	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6203.32	--	Of cotton	20% or Rs.30/= per Unit
	6203.33	--	Of synthetic fibres	20% or Rs.30/= per Unit
	6203.39	--	Of other textile materials	20% or Rs.30/= per Unit
		-	Trousers, bib and brace overalls, breeches and shorts:	
	6203.41	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6203.42	--	Of cotton	20% or Rs.30/= per Unit
	6203.43	--	Of synthetic fibres	20% or Rs.30/= per Unit
	6203.49	--	Of other textile materials	20% or Rs.30/= per Unit
<b>62.04</b>			<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>	
		-	Suits:	
	6204.11	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6204.12	--	Of cotton	20% or Rs.30/= per Unit
	6204.13	--	Of synthetic fibres	20% or Rs.30/= per Unit
	6204.19	--	Of other textile materials	20% or Rs.30/= per Unit
		-	Ensembles:	
	6204.21	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6204.22	--	Of cotton	20% or Rs.30/= per Unit
	6204.23	--	Of synthetic fibres	20% or Rs.30/= per Unit
	6204.29	--	Of other textile materials	20% or Rs.30/= per Unit
		-	Jackets and blazers:	
	6204.31	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6204.32	--	Of cotton	20% or Rs.30/= per Unit
	6204.33	--	Of synthetic fibres	20% or Rs.30/= per Unit
	6204.39	--	Of other textile materials	20% or Rs.30/= per Unit
		-	Dresses:	
	6204.41	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6204.42	--	Of cotton	20% or Rs.30/= per Unit
	6204.43	--	Of synthetic fibres	20% or Rs.30/= per Unit
	6204.44	--	Of artificial fibres	20% or Rs.30/= per Unit
	6204.49	--	Of other textile materials	20% or Rs.30/= per Unit

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
		-	Skirts and divided skirts:	
	6204.51	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6204.52	--	Of cotton	20% or Rs.30/= per Unit
	6204.53	--	Of synthetic fibres	20% or Rs.30/= per Unit
	6204.59	--	Of other textile materials	20% or Rs.30/= per Unit
		-	Trousers, bib and brace overalls, breeches and shorts:	
	6204.61	--	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6204.62	--	Of cotton	20% or Rs.30/= per Unit
	6204.63	--	Of synthetic fibres	20% or Rs.30/= per Unit
	6204.69	--	Of other textile materials	20% or Rs.30/= per Unit
<b>62.05</b>			<b>Men's or boys' shirts.</b>	
	6205.10	-	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6205.20	-	Of cotton	20% or Rs.30/= per Unit
	6205.30	-	Of man-made fibres	20% or Rs.30/= per Unit
	6205.90	-	Of other textile materials	20% or Rs.30/= per Unit
<b>62.06</b>			<b>Women's or girls' blouses, shirts and shirt-blouses.</b>	
	6206.10	-	Of silk or silk waste	20% or Rs.30/= per Unit
	6206.20	-	Of wool or fine animal hair	20% or Rs.30/= per Unit
	6206.30	-	Of cotton	20% or Rs.30/= per Unit
	6206.40	-	Of man-made fibres	20% or Rs.30/= per Unit
	6206.90	-	Of other textile materials	20% or Rs.30/= per Unit
<b>62.07</b>			<b>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.</b>	
		-	Underpants and briefs:	
	6207.11	--	Of cotton	20% or Rs.30/= per Unit
	6207.19	--	Of other textile materials	20% or Rs.30/= per Unit
		-	Nightshirts and pyjamas:	
	6207.21	--	Of cotton	20% or Rs.30/= per Unit
	6207.22	--	Of man-made fibres	20% or Rs.30/= per Unit
	6207.29	--	Of other textile materials	20% or Rs.30/= per Unit
		-	Other:	
	6207.91	--	Of cotton	20% or Rs.30/= per Unit

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	6207.92	--	Of man-made fibres	20% or Rs.30/= per Unit
	6207.99	--	Of other textile materials	20% or Rs.30/= per Unit
<b>62.08</b>			<b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.</b>	
		-	Slips and petticoats:	
	6208.11	--	Of man-made fibres	20% or Rs.20/= per Unit
	6208.19	--	Of other textile materials	20% or Rs.20/= per Unit
		-	Nightdresses and pyjamas:	
	6208.21	--	Of cotton	20% or Rs.20/= per Unit
	6208.22	--	Of man-made fibres	20% or Rs.20/= per Unit
	6208.29	--	Of other textile materials	20% or Rs.20/= per Unit
		-	Other:	
	6208.91	--	Of cotton	20% or Rs.20/= per Kg
	6208.92	--	Of man-made fibres	20% or Rs.20/= per Kg
	620.8.99	--	Of other textile materials	20% or Rs.20/= per Kg
<b>62.09</b>			<b>Babies' garments and clothing accessories.</b>	
	6209.10	-	Of wool or fine animal hair	20% or Rs.20/= per Kg
	6209.20	-	Of cotton	20% or Rs.20/= per Kg
	6209.30	-	Of synthetic fibres	20% or Rs.20/= per Kg
	6209.90	-	Of other textile materials	20% or Rs.20/= per Kg
<b>62.10</b>			<b>Garments, made up of fabrics of heading 56.02, 56.03, 59.06 &amp; 59.07.</b>	
	6210.10	-	Of fabrics of heading 56.02 or 56.03	20% or Rs.30/= per Kg
	6210.20	-	Other garments, of the type described in subheadings 6201.11 to 6201.19	20% or Rs.30/= per Kg
	6210.30	-	Other garments, of the type described in subheadings 6202.11 to 6202.19	20% or Rs.30/= per Kg
	6210.40	-	Other men's or boys' garments	20% or Rs.30/= per Kg
	6210.50	-	Other women's or girls' garments	20% or Rs.30/= per Kg
<b>62.11</b>			<b>Track suits, ski suits and swimwear; other garments.</b>	

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HS Hdg. I	HS Code II	Description III	Rate of Cess IV
		- Swimwear:	
	6211.11	-- Men's or boys'	20% or Rs.30/= per Unit
	6211.12	-- Women's or girls'	20% or Rs.30/= per Unit
	6211.20	- Ski suits	20% or Rs.30/= per Unit
		- Other garments, men's or boys':	
	6211.31	-- Of wool or fine animal hair	20% or Rs.30/= per Kg
	6211.32	-- Of cotton	20% or Rs.30/= per Kg
	6211.33	-- Of man-made fibres	20% or Rs.30/= per Kg
	6211.39	-- Of other textile materials	20% or Rs.30/= per Kg
		- Other garments, women's or girls':	
	6211.41	-- Of wool or fine animal hair	20% or Rs.30/= per Kg
	6211.42	-- Of cotton:	
	6211.42.01	---- Sarees	20% or Rs.30/= per Kg
	6211.42.09	---- Other	20% or Rs.30/= per Kg
	6211.43	-- Of man-made fibres:	
	6211.43.01	---- Sarees	20% or Rs.30/= per Kg
	6211.43.09	---- Other	20% or Rs.30/= per Kg
	6211.49	-- Of other textile materials:	
	6211.49.01	---- Sarees	20% or Rs.30/= per Kg
	6211.49.09	---- Other	20% or Rs.30/= per Kg
<b>62.12</b>		<b>Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</b>	
	6212.10	- Brassieres	20% or Rs.30/= per Kg
	6212.20	- Girdles and panty-girdles	20% or Rs.30/= per Kg
	6212.30	- Corselettes	20% or Rs.30/= per Kg
	6212.90	- Other	20% or Rs.30/= per Kg
<b>62.13</b>		<b>Handkerchiefs.</b>	
	6213.10	- Of silk or silk waste	20% or Rs.30/= per Kg
	6213.20	- Of cotton	20% or Rs.30/= per Kg
	6213.90	- Of other textile materials	20% or Rs.30/= per Kg
<b>62.14</b>		<b>Shawls, scarves, mufflers, mantillas, veils and the like.</b>	
	6214.10	- Of silk or silk waste	20% or Rs.20/= per unit

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	6214.20	-	Of wool or fine animal hair	20% or Rs.20/= per unit
	6214.30	-	Of synthetic fibres	20% or Rs.20/= per unit
	6214.40	-	Of artificial fibres	20% or Rs.20/= per unit
	6214.90	-	Of other textile materials	20% or Rs.20/= per unit
<b>62.15</b>			<b>Ties, bow ties and cravats.</b>	
	6215.10	-	Of silk or silk waste	20% or Rs.15/= per unit
	6215.20	-	Of man-made fibres	20% or Rs.15/= per unit
	6215.90	-	Of other textile materials	20% or Rs.15/= per unit
<b>62.16</b>	6216.00		Gloves, mittens and mitts.	20% or Rs.10/= per unit
<b>63.01</b>			<b>Blankets and traveling rugs.</b>	
	6301.10	-	Electric blankets	20% or Rs.30/= per Kg
	6301.20	-	Blankets (other than electric blankets) and traveling rugs, of wool or of fine animal hair	20% or Rs.30/= per Kg
	6301.30	-	Blankets (other than electric blankets) and traveling rugs, of cotton	20% or Rs.30/= per Kg
	6301.40	-	Blankets (other than electric blankets) and traveling rugs, of synthetic fibres	20% or Rs.30/= per Kg
	6301.90	-	Other blankets and traveling rugs	20% or Rs.30/= per Kg
<b>63.02</b>			<b>Bed linen, table linen, toilet linen and kitchen linen.</b>	
	6302.10	-	Bed linen, knitted or crocheted	20% or Rs.30/= per Kg
		-	Other bed linen, printed:	
	6302.21	--	Of cotton	20% or Rs.30/= per Kg
	6302.22	--	Of man-made fibres	20% or Rs.30/= per Kg
	6302.29	--	Of other textile material	20% or Rs.30/= per Kg
		-	Other bed linen:	
	6302.31	--	Of cotton	20% or Rs.30/= per Kg
	6302.32	--	Of man-made fibres	20% or Rs.30/= per Kg
	6302.39	--	Of other textile material	20% or Rs.30/= per Kg
	6302.40	-	Table linen, knitted or crocheted	20% or Rs.30/= per Kg
		-	Other table linen:	
	6302.51	--	Of cotton	20% or Rs.30/= per Kg
	6302.52	--	Of flax	20% or Rs.30/= per Kg
	6302.53	--	Of man-made fibres	20% or Rs.30/= per Kg

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	6302.59	--	Of other textile material	20% or Rs.30/= per Kg
	6302.60	-	Toilet linen and kitchen linen, of terry toweling or similar terry fabrics, of cotton	20% or Rs.30/= per Kg
		-	Other:	
	6302.91	--	Of cotton	20% or Rs.30/= per Kg
	6302.92	--	Of flax	20% or Rs.30/= per Kg
	6302.93	--	Of man-made fibres	20% or Rs.30/= per Kg
	6302.99	--	Of other textile material	20% or Rs.30/= per Kg
<b>63.03</b>			<b>Curtains (including drapes) and interior blinds; curtain or bed valances.</b>	
		-	Knitted or crocheted:	
	6303.11	--	Of cotton	20% or Rs.15/= per Kg
	6303.12	--	Of synthetic fibres	20% or Rs.15/= per Kg
	6303.19	--	Of other textile material	20% or Rs.15/= per Kg
		-	Other:	
	6303.91	--	Of cotton	20% or Rs.15/= per Kg
	6303.99	--	Of other textile material	20% or Rs.15/= per Kg
<b>63.04</b>			<b>Other furnishing articles, excluding those of heading 94.04.</b>	
		-	Bedspreads:	
	6304.19	--	Other	20% or Rs.20/= per Kg
		-	Other:	
	6304.91	--	Knitted or crocheted	20% or Rs.20/= per Kg
	6304.92	--	Not knitted or crocheted, of cotton	20% or Rs.20/= per Kg
	6304.93	--	Not knitted or crocheted, of synthetic fibres	20% or Rs.20/= per Kg
	6304.99	--	Not knitted or crocheted, of other textile materials	20% or Rs.20/= per Kg
<b>63.05</b>			<b>Sacks and bags, of a kind used for the packing of goods.</b>	
	6305.10	-	Of jute or of other textile bast fibres of heading 53.03 :	
	6305.10.01	----	Jute bags not knitted or crocheted	20%
	6305.10.09	----	Other	20%
		-	Of man-made textile materials :	
	6305.32	--	Flexible intermediate bulk containers	20%
	6305.33	--	Other, of polyethylene or polypropylene strip or the like	20%
	6305.39	--	Other	20%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	6305.90	-	Of other textile materials	20%
<b>63.06</b>			<b>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or land craft; camping goods.</b>	
		-	Tarpaulins, awnings and sunblinds:	
	6306.11	--	Of cotton	20%
	6306.12	--	Of synthetic fibres	20%
	6306.19	--	Of other textile materials	20%
		-	Tents:	
	6306.21	--	Of cotton	20%
	6306.22	--	Of synthetic fibres	20%
	6306.29	--	Of other textile materials	20%
		-	Sails:	
	6306.31	--	Of synthetic fibres	20%
	6306.39	--	Of other textile materials	20%
		-	Pneumatic mattresses:	
	6306.41	--	Of cotton	20%
	6306.49	--	Of other textile materials	20%
		-	Other:	
	6306.91	--	Of cotton	20%
	6306.99	--	Of other textile materials	20%
<b>63.07</b>			<b>Other made up articles, including dress patterns.</b>	
	6307.10	-	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	20%
	6307.20	-	Life-jackets and life-belts	20%
	6307.90	-	Other	20%
<b>63.08</b>	6308.00		Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	20% or Rs.15/= per Kg
<b>63.09</b>	6309.00		Worn clothing and other worn articles:	
	6309.00.01	----	Blankets	20%
	6309.00.09	----	Other	20%
<b>63.10</b>			<b>Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of</b>	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
			<b>textile materials.</b>	
	6310.10	-	Sorted :	
	6310.10.01	----	Used	20%
	6310.10.09	----	Other	20%
	6310.90	-	Other :	
	6310.90.01	----	Used	20%
	6310.90.09	----	Other	20%
<b>64.01</b>			<b>Water proof 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, reverting, nailing, screwing, plugging or similar processes.</b>	
	6401.10	-	Footwear incorporating a protective metal toe-cap	25% or Rs.300/= per pair
		-	Other footwear:	
	6401.91	--	Covering the knee	25% or Rs.300/= per pair
	6401.92	--	Covering the ankle but not covering the knee	25% or Rs.300/= per pair
	6401.99	--	Other	25% or Rs.300/= per pair
<b>64.02</b>			<b>Other footwear with outer soles and uppers of rubber or plastics.</b>	
		-	Sports footwear:	
	6402.12	--	Ski-boots, and cross-country ski footwear and snowboard boots	25% or Rs.300/= per pair
	6402.19	--	Other	25% or Rs.300/= per pair
	6402.20	-	Footwear with upper straps or thongs assembled to the sole by means of plugs	25% or Rs.300/= per pair
	6402.30	-	Other footwear, incorporating a protective metal toe-cap	25% or Rs.300/= per pair
		-	Other footwear:	
	6402.91	--	Covering the ankle	25% or Rs.300/= per pair
	6402.99	--	Other	25% or Rs.300/= per pair
<b>64.03</b>			<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</b>	
		-	Sports footwear:	
	6403.12	--	Ski-boots, cross-country ski footwear and snowboard boots	25% or Rs.300/= per pair
	6403.19	--	Other	25% or Rs.300/= per pair
	6403.20	-	Foot wear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	25% or Rs.300/= per pair

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	6403.30	-	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	25% or Rs.300/= per pair
	6403.40	-	Other footwear, incorporating a protective metal toe-cap	25% or Rs.300/= per pair
		-	Other footwear with outer soles of leather:	
	6403.51	--	Covering the ankle	25% or Rs.300/= per pair
	6403.59	--	Other	25% or Rs.300/= per pair
		-	Other footwear:	
	6403.91	--	Covering the ankle	25% or Rs.300/= per pair
	6403.99	--	Other	25% or Rs.300/= per pair
<b>64.04</b>			<b>Footwear with outer soles of rubber, plastics leather or composition leather and uppers of textile materials.</b>	
		-	Footwear with outer soles of rubber or plastics:	
	6404.11	--	Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	25% or Rs.300/= per pair
	6404.19	--	Other	25% or Rs.300/= per pair
	6404.20	-	Footwear with outer soles of leather or composition leather	25% or Rs300/= per pair
<b>64.05</b>			<b>Other footwear.</b>	
	6405.10	-	With uppers of leather or composition leather	25% or Rs.300/= per pair
	6405.20	-	With uppers of textile materials	25% or Rs.300/= per pair
	6405.90	-	Other	25% or Rs.300/= per pair
<b>64.06</b>			<b>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.</b>	
	6406.10	-	Uppers and parts thereof, other than stiffeners	20% or Rs.100/= per pair
	6406.20	-	Outer soles and heels, of rubber or plastics	20% or Rs.100/= per pair
		-	Other :	
	6406.91	--	Of wood	20% or Rs.100/= per pair
	6406.99	--	Of other materials	20% or Rs.100/= per pair
<b>65.01</b>	6501.00		Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	20%
<b>65.02</b>	6502.00		Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	20%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
65.03	6503.00		Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed.	20%
65.04	6504.00		Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	20%
65.05			<b>Hats and 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; hairnets of any material, whether or not lined or trimmed.</b>	
	6505.10	-	Hair-nets	20%
	6505.90	-	Other	20%
65.06			<b>Other headgear, whether or not lined or trimmed.</b>	
		-	Other:	
	6506.91	--	Of rubber or of plastics:	
	6506.91.01	----	Bathing caps	20%
	6506.91.09	----	Other	20%
	6506.92	--	Of furskin	20%
	6506.99	--	Of other materials:	
	6506.99.01	----	Bathing caps	20%
	6506.99.09	----	Other	20%
65.07	6507.00		Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	20%
66.01			<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).</b>	
	6601.10	-	Garden or similar umbrellas	25% or Rs.30/= per unit
		-	Other:	
	6601.91	--	Having a telescopic shaft	25% or Rs.30/= per unit
	6601.99	--	Other	25% or Rs.30/= per unit
67.01	6701.00		Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and article thereof (other than goods of heading 05.05 and worked quills and scapes).	20%
67.02			<b>Artificial flowers, foliage and fruit and parts thereof;</b>	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
			<b>articles made of artificial flowers, foliage or fruit.</b>	
	6702.10	-	Of plastics	25% or Rs.50/= per Kg
	6702.90	-	Of other materials	25% or Rs.50/= per Kg
<b>68.02</b>			<b>Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; 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).</b>	
	6802.10	-	Tiles cubes and similar articles, whether or not rectangular (including squares), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	25% or Rs.15/= per Kg
		-	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
	6802.21.	--	Marble, travertine and alabaster	25% or Rs.15/= per Kg
	6802.22	--	Other calcareous stone	25% or Rs.15/= per Kg
	6802.23	--	Granite	25% or Rs.15/= per Kg
	6802.29	--	Other stone	25% or Rs.15/= per Kg
		-	Other:	
	6802.91	--	Marble, travertine and alabaster	25% or Rs.15/= per Kg
	6802.92	--	Other calcareous stone	25% or Rs.15/= per Kg
	6802.93	--	Granite	25% or Rs.15/= per Kg
	6802.99	--	Other Stone:	
	6802.99.09	----	Other	25% or Rs.15/= per Kg
<b>68.03</b>	6803.00		Worked slate and articles of slate or of agglomerated slate.	25% or Rs.15/= per Kg
<b>68.08</b>	6808.00		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.	20% or Rs.25/= per Kg
<b>68.09</b>			<b>Articles of plaster or of compositions based on plaster.</b>	
		-	Boards, sheets, panels, tiles and similar articles, not ornamented:	
	6809.11	--	Faced or reinforced with paper or paperboard only :	
	6809.11.01	----	Waste gypsum wallboard or plaster boarding From the demolishing of building	35%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	6809.11.09	----	Other	35%
	6809.19	--	Other :	
	6809.19.01	----	Waste gypsum wallboard or plaster board Arising from the demolishing of building	35%
	6809.19.09	----	Other	35%
	6809.90	-	Other articles	35%
<b>68.10</b>			<b>Articles of cement, of concrete or of artificial stone, either or not reinforced.</b>	
		-	Tiles, flagstones, bricks and similar articles:	
	6810.11	--	Building blocks and bricks:	
	6810.11.01	----	Concrete cement blocks encasing industrial waste sludge	25%
	6810.19	--	Other	25%
		-	Other articles:	
	6810.91	--	Prefabricated structural components for building or civil engineering	25%
	6810.99	--	Other:	
	6810.99.09	----	Other	25%
<b>68.11</b>			<b>Articles of asbestos-cement, of cellulose fibre-cement or the like.</b>	
	6811.20	-	Other sheets, panels, tiles and similar articles	25%
	6811.90	-	Other articles:	
	6811.90.09	----	Other	25%
<b>69.01</b>	6901.00		Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths:	
	6901.00.09	----	Other	20%
<b>69.05</b>			<b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</b>	
	6905.10	-	Roofing tiles	20%
	6905.90	-	Other	20%
<b>69.06</b>	6906.00		Ceramic pipes, conduits, guttering and pipe fittings.	20%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
<b>69.07</b>			<b>Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.</b>	
	6907.10	-	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:	
	6907.10.01	----	Wall tiles	25%
	6907.10.09	----	Other	25%
	6907.90	-	Other:	
	6907.90.01	----	Wall tiles	25%
	6907.90.09	----	Other	25%
<b>69.08</b>			<b>Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.</b>	
	6908.10	-	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:	
	6908.10.01	----	Wall tiles	25%
	6908.10.09	----	Other	25%
	6908.90	-	Other:	
	6908.90.01	----	Wall tiles	25%
	6908.90.09	----	Other	25%
<b>69.10</b>			<b>Ceramic sinks, wash basins, wash basin pedestals, baths, and bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.</b>	
	6910.10	-	Of porcelain or china:	
	6910.10.01	----	Squatting pans	20%
	6910.10.09	----	Other	20%
	6910.90	-	Other:	
	6910.90.01	----	Squatting pans	20%
	6910.90.09	----	Other	20%
<b>69.11</b>			<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</b>	
	6911.10	-	Tableware and kitchenware	20%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	6911.90	-	Other	20%
<b>69.12</b>	6912.00		Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china:	
	6912.00.01	----	Tableware	20%
	6912.00.09	----	Other	20%
<b>69.13</b>			<b>Statuettes and other ornamental ceramic articles.</b>	
	6913.10	-	Of porcelain or china	20%
	6913.90	-	Other:	
	6913.90.01	----	Ornaments	20%
	6913.90.09	----	Other:	20%
<b>69.14</b>			<b>Other ceramic articles.</b>	
	6914.10	-	Of porcelain or china:	
	6914.10.01	----	Handicraft	20%
	6914.10.09	----	Other	20%
	6914.90	-	Other:	
	6914.90.01	----	Handicraft	20%
	6914.90.09	----	Other	20%
<b>70.09</b>			<b>Glass mirrors, whether or not framed, including rear-view mirrors.</b>	
	7009.10	-	Rear-view mirrors for vehicles	20% or Rs.20/= per Kg
		-	Other:	
	7009.91	--	Unframed	20% or Rs.20/= per Kg
	7009.92	--	Framed	20% or Rs.20/= per Kg
<b>70.13</b>			<b>Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).</b>	
	7013.10	-	Of glass-ceramics	15% or Rs.15/= per Kg
		-	Drinking glasses other than of glass-ceramics:	
	7013.21	--	Of lead crystal	15% or Rs.15/= per Kg
	7013.29	--	Other	15% or Rs.15/= per Kg
		-	Glassware of a kind used for table (other than drinking glasses)	

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		or kitchen purposes other than of glass-ceramics:	
	7013.31	-- Of lead crystal	15% or Rs.15/= per Kg
	7013.32	-- Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	15% or Rs.15/= per Kg
	7013.39	-- Other	15% or Rs.15/= per Kg
		- Other glassware:	
	7013.91	-- Of lead crystal	15% or Rs.15/= per Kg
	7013.99	-- Other:	
	7013.99.09	---- Other	15% or Rs.15/= per Kg
<b>70.16</b>		<b>Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi cellular or foam glass in blocks, panels, plates, shells or similar forms.</b>	
	7016.10	- Glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes	20% or Rs.20/= per Kg
	7016.90	- Other	20% or Rs.20/= per Kg
<b>70.18</b>		<b>Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.</b>	
	7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares	20% or Rs.30/= per Kg
	7018.90	- Other	20% or Rs.20/= per Kg
<b>71.13</b>		<b>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.</b>	
		- Of precious metal whether or not plated or clad with precious metal:	
	7113.11	-- Of silver, whether or not plated or clad with other precious metal:	
	7113.11.01	---- Articles	15%
	7113.11.09	---- Parts	15%
	7113.19	-- Of other precious metal, whether or not plated or clad with	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
			precious metal:	
	7113.19.01	----	Articles	15%
	7113.19.09	----	Parts	15%
	7113.20	-	Of base metal clad with precious metal:	
	7113.20.01	----	Articles	15%
	7113.20.09	----	Parts	15%
<b>71.14</b>			<b>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.</b>	
		-	Of precious metal whether or not plated or clad with precious metal:	
	7114.11	--	Of silver, whether or not plated or clad with other precious metal	15%
	7114.19	--	Of other precious metal, whether or not plated or clad with precious metal	15%
	7114.20	-	Of base metal clad with precious metal	15%
<b>71.15</b>			<b>Other articles of precious metal or of metal clad with precious metal.</b>	
	7115.10	-	Catalysts in the form of wire cloth or grill, platinum	15%
	7115.90	-	Other	15%
<b>71.16</b>			<b>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).</b>	
	7116.10	-	Of natural or cultured pearls	15%
	7116.20	-	Of precious or semi-precious stones (natural, synthetic or reconstructed)	15%
<b>71.17</b>			<b>Imitation Jewellery.</b>	
		-	Of base metal, whether or not plated with precious metal:	
	7117.11	--	Cuff-links and studs	15%
	7117.19	--	Other	15%
	7117.90	-	Other	15%
<b>73.23</b>			<b>Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or</b>	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
			<b>steel.</b>	
	7323.10	-	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	5%
		-	Other:	
	7323.91	--	Of cast iron, not enameled	5%
	7323.92	--	Of cast iron, enameled	5%
	7323.93	--	Of stainless steel	5%
	7323.94	--	Of iron (other than cast iron) or steel, enameled	5%
	7323.99	--	Other	5%
<b>73.24</b>			<b>Sanitary ware and parts thereof, of iron or steel.</b>	
	7324.10	-	Sinks and wash basins, of stainless steel:	
	7324.10.01	----	Sinks	5%
		-	Baths:	
	7324.21	--	Of cast iron, whether or not enameled	5%
	7324.29	--	Other	5%
<b>74.17</b>	7417.00		Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.	5%
<b>74.18</b>			<b>Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.</b>	
		-	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	
	7418.11	--	Pot scourers and scouring or polishing pads, gloves and the like	5%
	7418.19	--	Other	5%
	7418.20	-	Sanitary ware and parts thereof	5%
<b>74.19</b>			<b>Other articles of copper.</b>	
	7419.99.09	----	Other	5%
<b>76.15</b>			<b>Table, kitchen or other household articles and parts thereof, of aluminum; pot scourers and scouring or polishing pads, gloves and the like, of aluminum; sanitary ware and parts thereof, of aluminum.</b>	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
		-	Table, kitchen or other household articles and parts thereof, pot scourers and scouring or polishing pads, gloves and the like:	
	7615.11	--	Pot scourers and scouring or polishing pads, gloves and the like	2%
	7615.19	--	Other:	
	7615.19.01	----	Pressure cookers and parts thereof	2%
	7615.19.09	----	Other	2%
	7615.20	-	Sanitary ware and parts thereof:	
	7615.20.01	----	Sinks	2%
<b>82.12</b>			<b>Razors and razor blades (including razor blade blanks in strips).</b>	
	8212.10	-	Razors:	
	8212.10.01	----	Heads of disposable razors (incomplete razors)	5%
	8212.10.09	----	Other	5%
	8212.20	-	Safety razor blades, including razor blade blanks in strips:	
	8212.20.09	----	Other	5%
	8212.90	-	Other parts	5%
<b>82.14</b>			<b>Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).</b>	
	8214.10	-	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefore	5%
	8214.20	-	Manicure or pedicure sets and instruments (including nail files)	5%
	8214.90	-	Other	5%
<b>82.15</b>			<b>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.</b>	
	8215.10	-	Sets of assorted articles containing at least one article plated with precious metal	5%
	8215.20	-	Other sets of assorted articles	5%
		-	Other:	
	8215.91	--	Plated with precious metal	5%
	8215.99	--	Other	5%
<b>83.01</b>			<b>Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps,</b>	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
			<b>incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.</b>	
	8301.10	-	Padlocks	Rs.10/= per Kg
	8301.20	-	Locks of a kind used for motor vehicles	Rs.10/= per Kg
	8301.30	-	Locks of a kind used for furniture	Rs.10/= per Kg
	8301.40	-	Other locks	Rs.10/= per Kg
	8301.50	-	Clasps and frames with clasps, incorporating locks	Rs.10/= per Kg
	8301.60	-	Parts	Rs.10/= per Kg
	8301.70	-	Keys presented separately	Rs.10/= per Kg
<b>83.02</b>			<b>Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.</b>	
	8302.10	-	Hinges:	
	8302.10.01	----	Of aluminum	Rs.10/= per Kg
	8302.10.09	----	Other	Rs.10/= per Kg
	8302.20	-	Castors	Rs.10/= per Kg
	8302.30	-	Other mountings, fittings and similar articles suitable for motor vehicles	Rs.10/= per Kg
		-	Other mountings, fittings and similar articles:	
	8302.41	--	Suitable for buildings	Rs.10/= per Kg
	8302.42	--	Other, suitable for furniture	Rs.10/= per Kg
	8302.49	--	Other	Rs.10/= per Kg
	8302.50	--	Hat-racks, hat-pegs, brackets and similar fixtures	Rs.10/= per Kg
	8302.60	--	Automatic door closers	Rs.10/= per Kg
<b>83.03</b>	8303.00		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.	Rs.10/= per Kg
<b>83.04</b>	8304.00		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 94.03.	Rs.10/= per Kg
<b>83.05</b>			<b>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.</b>	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	8305.10	-	Fittings for loose-leaf binders or files	Rs.10/= per Kg
	8305.20	-	Staples in strips	Rs.10/= per Kg
	8305.90	-	Other, including parts	Rs.10/= per Kg
<b>83.06</b>			<b>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.</b>	
	8306.10	-	Bells, gongs and the like:	
	8306.10.01	----	For bicycles	Rs.10/= per Kg
	8306.10.09	----	Other	Rs.10/= per Kg
		-	Statuettes and other ornaments:	
	8306.21	--	Plated with precious metal	Rs.10/= per Kg
	8306.29	--	Other	Rs.10/= per Kg
	8306.30	-	Photograph, picture or similar frames; mirrors	Rs.10/= per Kg
<b>83.08</b>			<b>Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, hand bags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.</b>	
	8308.10	-	Hooks, eyes and eyelets	Rs.10/= per Kg
	8308.20	-	Tubular or bifurcated rivets	Rs.10/= per Kg
	8308.90	-	Other, including parts	Rs.10/= per Kg
<b>83.09</b>			<b>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.</b>	
	8309.10	-	Crown corks	Rs. 20/= per kg
	8309.90	-	Other:	
	8309.90.01	----	Roll-over capsules	Rs.10/= per Kg
	8309.90.02	----	Fastening of iron or steel for sealing bags	Rs.10/= per Kg
	8309.90.09	----	Other	Rs.10/= per Kg
<b>83.10</b>	8310.00		Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	Rs.10/= per Kg

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
<b>84.14</b>			<b>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.</b>	
		-	Fans:	
	8414.51	--	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	10%
<b>84.15</b>			<b>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.</b>	
	8415.10	-	Window or wall types, self-contained or "split system":	
	8415.10.09	----	Other	10%
	8415.20	-	Of a kind used for persons, in motor vehicles:	
	8415.20.09	----	Other	10%
		-	Other:	
<b>84.18</b>			<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other, heat pumps other than air conditioning machines of heading 84.15.</b>	
	8418.21	--	Compression-type:	
	8418.21.01	----	Used/reconditioned	10%
	8418.21.09	----	Other	10%
	8418.22	--	Absorption-type, electrical:	
	8418.22.09	----	Other	10%
	8418.29	--	Other:	
	8418.29.01	----	Used/reconditioned	10%
	8418.29.09	----	Other	10%
<b>85.01</b>			<b>Electric motors and generators (excluding generating sets).</b>	
	8501.10	-	Motors of an output not exceeding 37.5 W:	
	8501.10.01	----	DC Motors	1%
	8501.10.09	----	Other	1%
	8501.20	-	Universal AC/DC motors of an output exceeding 37.5 W	1%
		-	Other DC motors; DC generators:	
	8501.31	--	Of an output not exceeding 750 W	1%
	8501.32	--	Of an output exceeding 750 W but not exceeding 75 kW	1%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	8501.33	--	Of an output exceeding 75 kW but not exceeding 375 kW	1%
	8501.34	--	Of an output exceeding 375 kW	1%
	8501.40	-	Other AC motors, single-phase:	
	8501.40.01	----	Induction motors 200/250 V exceeding 0.185 kW	1%
	8501.40.02	----	Motors for fans of heading 8414.51	1%
	8501.40.09	----	Other	1%
		-	Other AC motors, multi-phase:	
	8501.51	--	Of an output not exceeding 750 W:	
	8501.51.01	----	Induction motors 350/450 V 3 phase exceeding 0.185 kW and exceeding 750 RPM	1%
	8501.51.09	----	Other	1%
	8501.52	--	Of an output exceeding 750 W but not exceeding 75 kW:	
	8501.52.01	----	Induction motors 350/450 V 3 phase exceeding 750 W but not exceeding 25 kW and exceeding 750 RPM	1%
	8501.52.09	----	Other	1%
	8501.53	--	Of an output exceeding 75 kW	1%
		-	AC generators (alternators):	
	8501.61	--	Of an output not exceeding 75 kVA	1%
	8501.62	--	Of an output exceeding 75 kVA but not exceeding 375 kVA	1%
	8501.63	--	Of an output exceeding 375 kVA but not exceeding 750 kVA	1%
	8501.64	--	Of an output exceeding 750 kVA	1%
<b>85.02</b>			<b>Electric generating sets and rotary converters.</b>	
		-	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	
	8502.11	--	Of an output not exceeding 75 kVA	1%
	8502.12	--	Of an output exceeding 75 kVA but not exceeding 375 kVA	1%
	8502.13	--	Of an output exceeding 375 kVA	1%
	8502.20	-	Generating sets with spark-ignition internal combustion piston engines	1%
		-	Other generating sets:	
	8502.31	--	Wind-powered	1%
	8502.39	--	Other	1%
	8502.40	-	Electric rotary converters	1%
<b>85.03</b>	8503.00		Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02:	
	8503.00.01	----	Wound stators for fan motors	1%
	8503.00.02	----	Parts suitable for use solely or principally with electric generators	1%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	8503.00.09	----	Other	1%
<b>85.04</b>			<b>Electrical transformers, static converters (for example, rectifiers) and inductors.</b>	
	8504.10	-	Ballasts for discharge lamps or tubes	
	8504.10.01	----	Contaminated with or containing PCB	1%
	850410.09	----	Other	1%
		-	Liquid dielectric transformers:	
	8504.21	--	Having a power handling capacity not exceeding 650 kVA	
	8504.21.01	----	Contaminated with or containing PCB	1%
	8504.21.09	----	Other	1%
	8504.22	--	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA:	
	8504.22.01	----	Contaminated with or containing PCB, not exceeding 2000 KVA	1%
	8504.22.02	----	Other, not exceeding 2000 KVA	1%
	8504.22.03	----	Other, contaminated with or containing PCB	1%
	8504.22.09		Other	1%
	8504.23	--	Having a power handling capacity exceeding 10,000 kVA	
	8504.23.01	----	Contaminated with or containing PCB	1%
	8504.23.09	----	Other	1%
		-	Other transformers:	
	8504.31	--	Having a power handling capacity not exceeding 1 kVA	
	8504.31.01	----	Contaminated with or containing PCB	1%
	8504.31.09	----	Other	1%
	8504.32	--	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	
	8504.32.01	----	Contaminated with or containing PCB	1%
	8504.32.09	----	Other	1%
	8504.33	--	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	
	8504.3301	----	Contaminated with or containing PCB	1%
	8504.3309	----	Other	1%
	8504.34	--	Having a power handling capacity exceeding 500 kVA	
	8504.34.01	----	Contaminated with or containing PCB	1%
	8504.34.09	----	Other	1%
	8504.40	-	Static converters:	
	8504.40.01	----	Uninterruptible Power Supplies, Contaminated with or containing PCB	1%
	8504.40.02	----	Other uninterruptible power supplies (UPS)	1%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	8504.40.03	----	Other, Contaminated with or containing PCB	1%
	8504.40.09	----	Other	1%
	8504.50	-	Other inductors	
	8504.50.01	----	Contaminated with or containing PCB	1%
	8504.50.09	----	Other	1%
	8504.90	-	Parts	
	8504.90.01	----	Contaminated with or containing PCB	1%
	8504.90.09	----	Other	1%
<b>85.05</b>			<b>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.</b>	
		-	Permanent magnets and articles intended to become permanent magnets after magnetization:	
	8505.11	--	Of metal	1%
	8505.19	--	Other	1%
	8505.20	-	Electro-magnetic couplings, clutches and brakes	1%
	8505.30	-	Electro-magnetic lifting heads	1%
	8505.90	-	Other, including parts	1%
<b>85.06</b>			<b>Primary cells and primary batteries.</b>	
	8506.10	-	Manganese dioxide:	
	8506.10.01	----	Size "D"	01% or Rs.3/= per unit
	8506.10.09	----	Other	1%
	8506.30	-	Mercuric oxide	1%
	8506.40	-	Silver oxide	1%
	8506.50	-	Lithium	1%
	8506.60	-	Air-zinc	1%
	8506.80	-	Other primary cells and primary batteries	1%
	8506.90	-	Parts	1%
<b>85.07</b>			<b>Electric accumulators, including separators therefore, whether or not rectangular (including square).</b>	
	8507.10	-	Lead-acid, of a kind used for starting piston engines	1%
	8507.20	-	Other lead-acid accumulators	1%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	8507.30	-	Nickel-cadmium	1%
	8507.40	-	Nickel-iron	1%
	8507.80	-	Other accumulators	1%
	8507.90	-	Parts	1%
<b>85.09</b>			<b>Electro-mechanical domestic appliances, with self-contained electric motor.</b>	
	8509.10	-	Vacuum cleaners, including dry and wet vacuum cleaners	1%
	8509.20	-	Floor polishers	1%
	8509.30	-	Kitchen waste disposers	1%
	8509.40	-	Food grinders and mixers; fruit or vegetable juice extractors	1%
	8509.80	-	Other appliances	1%
	8509.90	-	Parts	1%
<b>85.10</b>			<b>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.</b>	
	8510.10	-	Shavers	1%
	8510.20	-	Hair clippers	1%
	8510.30	-	Hair-removing appliances	1%
	8510.90	-	Parts	1%
<b>85.11</b>			<b>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.</b>	
	8511.10	-	Sparking plugs	1%
	8511.20	-	Ignition magnetos; magneto-dynamos; magnetic flywheels	1%
	8511.30	-	Distributors; ignition coils	1%
	8511.40	-	Starter motors and dual purpose starter-generators	1%
	8511.50	-	Other generators	1%
	8511.80	-	Other equipment	1%
	8511.90	-	Parts	1%
<b>85.12</b>			<b>Electrical lighting or signaling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.</b>	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	8512.10	-	Lighting or visual signaling equipment of a kind used on bicycles	1%
	8512.20	-	Other lighting or visual signaling equipment	1%
	8512.30	-	Sound signaling equipment	1%
	8512.40	-	Windscreen wipers, defrosters and demisters	1%
	8512.90	-	Parts	1%
<b>85.13</b>			<b>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.</b>	
	8513.10	-	Lamps	1%
	8513.90	-	Parts	1%
<b>85.14</b>			<b>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.</b>	
	8514.10	-	Resistance heated furnaces and ovens	1%
	8514.20	-	Furnaces and ovens functioning by induction or dielectric loss	1%
	8514.30	-	Other furnaces and ovens	1%
	8514.40	-	Other equipment for the heat treatment of materials by induction or dielectric loss	1%
	8514.90	-	Parts	1%
<b>85.15</b>			<b>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.</b>	
		-	Brazing or soldering machines and apparatus:	
	8515.11	--	Soldering irons and guns	1%
	8515.19	--	Other	1%
		-	Machines and apparatus for resistance welding of metal:	
	8515.21	--	Fully or partly automatic	1%
	8515.29	--	Other	1%
		-	Machines and apparatus for arc (including plasma arc) welding of metals:	
	8515.31	--	Fully or partly automatic	1%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	8515.39	--	Other	1%
	8515.80	-	Other machines and apparatus	1%
	8515.90	-	Parts	1%
<b>85.16</b>			<b>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.</b>	
	8516.10	-	Electric instantaneous or storage water heaters and immersion heaters	1%
		-	Electric space heating apparatus and electric soil heating apparatus:	
	8516.21	--	Storage heating radiators	1%
	8516.29	--	Other	1%
		-	Electro-thermic hair-dressing or hand-drying apparatus:	
	8516.31	--	Hair dryers	1%
	8516.32	--	Other hair-dressing apparatus	1%
	8516.33	--	Hand-drying apparatus	1%
	8516.40	-	Electric smoothing irons	1%
	8516.50	-	Microwave ovens	1%
	8516.60	-	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	1%
		-	Other electro-thermic appliances:	
	8516.71	--	Coffee or tea makers	1%
	8516.72	--	Toasters	1%
	8516.79	--	Other:	
	8516.79.01	----	Electric mosquito destroyers	1%
	8516.79.09	----	Other	1%
	8516.80	-	Electric heating resistors	1%
	8516.90	-	Parts	1%
<b>85.17</b>			<b>Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones.</b>	
		-	Telephone sets; videophones:	
	8517.11	--	Line telephone sets with cordless handsets	1%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	8517.19	--	Other:	
	8517.19.01	----	Completely knocked down	1%
	8517.19.09	----	Other	1%
		-	Facsimile machines and tele-printers:	
	8517.21	--	Facsimile machines	1%
	8517.22	--	Tele-printers	1%
	8517.30	-	Telephonic or telegraphic switching apparatus	1%
	8517.50	-	Other apparatus, for carrier-current line systems or for digital line systems	1%
	8517.80	-	Other apparatus	1%
	8517.90	-	Parts	1%
<b>85.18</b>			<b>Microphones and stands therefore; 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 loud speakers; audio-frequency electric amplifiers; electric sound amplifier sets.</b>	
	8518.10	-	Microphones and stands therefore	1%
		-	Loudspeakers, whether or not mounted in their enclosures:	
	8518.21	--	Single loudspeakers, mounted in their enclosures	1%
	8518.22	--	Multiple loudspeakers, mounted in the same enclosure	1%
	8518.29	--	Other	1%
	8518.30	-	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loud speakers	1%
	8518.40	-	Audio-frequency electric amplifiers	1%
	8518.50	-	Electric sound amplifier sets	1%
	8518.90	-	Parts	1%
<b>85.19</b>			<b>Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.</b>	
	8519.10	-	Coin- or disc-operated record-players	1%
		-	Other record-players:	
	8519.21	--	Without loudspeakers	1%
	8519.29	--	Other	1%
		-	Turntables (record-decks):	
	8519.31	--	With automatic record changing mechanism	1%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	8519.39	--	Other	1%
	8519.40	-	Transcribing machines	1%
		-	Other sound reproducing apparatus:	
	8519.92	--	Pocket-size cassette-players	1%
	8519.93	--	Other, cassette-type	1%
	8519.99	--	Other	1%
<b>85.20</b>			<b>Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.</b>	
	8520.10	-	Dictating machines not capable of operating without an external source of power	1%
	8520.20	-	Telephone answering machines	1%
		-	Other magnetic tape recorders incorporating sound reproducing apparatus:	
	8520.32	--	Digital audio type	1%
	8520.33	--	Other, cassette-type	1%
	8520.39	--	Other:	
	8520.39.01	----	Magnetic cine sound recorders for 35 mm sprocketed films	1%
	8520.39.09	----	Other	1%
	8520.90	-	Other	1%
<b>85.21</b>			<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner.</b>	
	8521.10	-	Magnetic tape-type	1%
	8521.90	-	Other	1%
<b>85.22</b>			<b>Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.</b>	
	8522.10	-	Pick-up cartridges	1%
	8522.90	-	Other:	
	8522.90.01	----	Magnetic type sound heads for 35 mm and 17.5 mm recorders.	1%
	8522.90.09	----	Other	1%
<b>85.23</b>			<b>Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.</b>	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
		-	Magnetic tapes:	
	8523.11	--	Of a width not exceeding 4 mm:	
	8523.11.01	----	For machines of heading 84.71	1%
	8523.11.09	----	Other	1%
	8523.12	--	Of a width exceeding 4 mm but not exceeding 6.5 mm:	
	8523.12.01	----	For machines of heading 84.71	1%
	8523.12.09	----	Other	1%
	8523.13	--	Of a width exceeding 6.5 mm:	
	8523.13.01	----	For machines of heading 84.71	1%
	8523.13.02	----	Magnetic film 35 mm, sprocket	1%
	8523.13.09	----	Other	1%
	8523.20	-	Magnetic discs	1%
	8523.30	-	Cards incorporating a magnetic stripe	1%
	8523.90	-	Other	1%
<b>85.24</b>			<b>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.</b>	
	8524.10	-	Gramophone records	1%
		-	Discs for laser reading systems:	
	8524.31	--	For reproducing phenomena other than sound or image	1%
	8524.32	--	For reproducing sound only	1%
	8524.39	--	Other	1%
	8524.40	-	Magnetic tapes for reproducing phenomena other than sound or image	1%
		-	Other magnetic tapes:	
	8524.51	--	Of a width not exceeding 4 mm	1%
	8524.52	--	Of a width exceeding 4 mm but not exceeding 6.5 mm	1%
	8524.53	--	Of a width exceeding 6.5 mm	1%
	8524.60	-	Cards incorporating a magnetic stripe	1%
		-	Other:	
	8524.91	--	For reproducing phenomena other than sound or image	1%
	8524.99	--	Other	1%
<b>85.25</b>			<b>Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras.</b>	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	8525.10	-	Transmission apparatus	1%
	8525.20		Transmission apparatus incorporating reception apparatus	
	8525.20.09	----	Other	1%
	8525.30	-	Television cameras	1%
	8525.40	-	Still image video cameras and other video camera recorders; digital cameras	1%
<b>85.27</b>			<b>Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.</b>	
		-	Radio -broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
	8527.12	--	Pocket-size radio cassette-players:	
	8527.12.09	----	Other	5%
	8527.13	--	Other apparatus combined with sound recording or reproducing apparatus:	
	8527.13.09	----	Other	5%
	8527.19	--	Other:	
	8527.19.09	----	Other	5%
		-	Radio -broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
	8527.21	--	Combined with sound recording or reproducing apparatus	5%
	8527.29	--	Other	5%
		-	Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
	8527.31	--	Combined with sound recording or reproducing apparatus	5%
	8527.32	--	Not combined with sound recording or reproducing apparatus but combined with a clock	5%
	8527.39	--	Other	5%
	8527.90	-	Other apparatus	5%
<b>85.28</b>			<b>Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitor and video projectors.</b>	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
		-	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
	8528.12	--	Colour:	
	8528.12.03	----	Other Used/ Reconditioned	5%
	8528.12.09	----	Other	5%
	8528.13	--	Black and white or other monochrome:	
	8528.13.03	----	Other Used/ Reconditioned	5%
	8528.13.09	----	Other	5%
		-	Video monitors:	
	8528.21	--	Colour	
	8528.21.01	----	Used/ Reconditioned	5%
	8528.21.09	----	Other	5%
	8528.22	--	Black and white or other monochrome:	
	8528.22.01	----	Used/ Reconditioned	5%
	8528.22.09	----	Other	5%
	8528.30	-	Video projectors	5%
<b>85.29</b>			<b>Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.</b>	
	8529.10	-	Aerials and aerial reflectors of all kinds; parts suitable or use therewith:	
	8529.10.01	----	Antennas	1%
	8529.10.02	----	Parabolic antennas and parabolic reflector Dishes for satellite television reception	1%
	8529.10.09	----	Other	1%
	8529.90	-	Other	1%
<b>85.31</b>			<b>Electric sound or visual signaling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.</b>	
	8531.10	-	Burglar or fire alarms and similar apparatus	1%
	8531.20	-	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	1%
	8531.80	-	Other apparatus:	
	8531.80.01	----	Electric Call Bells	1%
	8531.80.09	----	Other	1%
	8531.90	-	Parts	1%
<b>85.32</b>			<b>Electrical capacitors, fixed, variable or adjustable (pre-set).</b>	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	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)	
	8532.10.01	----	Contaminated with or containing PCB	1%
	8532.10.09	----	Other	1%
		-	Other fixed capacitors:	
	8532.21	--	Tantalum	
	8532.21.01	----	Contaminated with or containing PCB	1%
	8532.21.09	----	Other	1%
	8532.22	--	Aluminum electrolytic	
	8532.22.01	----	Contaminated with or containing PCB	1%
	8532.22.09	----	Other	1%
	8532.23	--	Ceramic dielectric, single layer	
	8532.23.01	----	Contaminated with or containing PCB	1%
	8532.23.09	----	Other	1%
	8532.24	--	Ceramic dielectric, multilayer	
	8532.24.01	----	Contaminated with or containing PCB	1%
	8532.24.09	----	Other	1%
	8532.25	--	Dielectric of paper or plastics	
	8532.25.01	----	Contaminated with or containing PCB	1%
	8532.25.09	----	Other	1%
	8532.29	--	Other	
	8532.29.01	----	Contaminated with or containing PCB	1%
	8532.29.09	----	Other	1%
	8532.30	-	Variable or adjustable (pre-set) capacitors	
	8532.30.01		Contaminated with or containing PCB	1%
	8532.30.09		Other	1%
	8532.90	-	Parts	
	8532.90.01	----	Contaminated with or containing PCB	1%
	8532.90.09	----	Other	1%
<b>85.33</b>			<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors.</b>	
	8533.10	-	Fixed carbon resistors, composition or film types	1%
		-	Other fixed resistors:	
	8533.21	--	For a power handling capacity not exceeding 20W	1%
	8533.29	--	Other	1%
		-	Wire wound variable resistors, including rheostats and potentiometers:	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	8533.31	--	For a power handling capacity not exceeding 20 W	1%
	8533.39	--	Other	1%
	8533.40	-	Other variable resistors, including rheostats and potentiometers	1%
	8533.90	-	Parts	1%
<b>85.34</b>	8534.00		Printed circuits.	1%
<b>85.35</b>			<b>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, junction boxes), for a voltage exceeding 1,000 volts.</b>	
	8535.10	-	Fuses	1%
		-	Automatic circuit breakers:	
	8535.21	--	For a voltage of less than 72.5 kV	1%
	8535.29	--	Other	1%
	8535.30	-	Isolating switches and make-and-break switches	1%
	8535.40	-	Lightning arresters, voltage limiters and surge suppressors	1%
	8535.90	-	Other	1%
<b>85.36</b>			<b>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, junction boxes), for a voltage not exceeding 1,000 volts.</b>	
	8536.10	-	Fuses	1%
	8536.20	-	Automatic circuit breakers	1%
	8536.30	-	Other apparatus for protecting electrical circuits	1%
		-	Relays:	
	8536.41	--	For a voltage not exceeding 60 V	1%
	8536.49	--	Other	1%
	8536.50	-	Other switches:	
	8536.50.01	----	Starters for fluorescent lamps	1%
	8536.50.02	----	For use in radio apparatus, electrical instruments, electrical machinery, electrical appliances and the like	1%
	8536.50.03	----	Main switches of 24 Amp and over	1%
	8536.50.09	----	Other	1%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
		-	Lamp-holders, plugs and sockets:	
	8536.61	--	Lamp-holders:	
	8536.61.01	----	Holders for fluorescent lamps and starters	1%
	8536.61.09	----	Other	1%
	8536.69	--	Other	1%
	8536.90	-	Other apparatus	1%
<b>85.37</b>			<b>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.</b>	
	8537.10	-	For a voltage not exceeding 1,000 V	1%
	8537.20	-	For a voltage exceeding 1,000 V	1%
<b>85.38</b>			<b>Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.</b>	
	8538.10	-	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	1%
	8538.90	-	Other:	
	8538.90.01	----	Metallic components required for the manufacture of electric accessories	1%
	8538.90.09	----	Other	1%
<b>85.39</b>			<b>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.</b>	
	8539.10	-	Sealed beam lamp units	1%
		-	Other filament lamps, excluding ultra-violet or infra-red lamps:	
	8539.21	--	Tungsten halogen	1%
	8539.22	--	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	Rs.10/= per unit
	8539.29	--	Other	1%
		-	Discharge lamps, other than ultra-violet lamps:	
	8539.31	--	Fluorescent, hot cathode:	
	8539.31.09	----	Other	1%
	8539.32	--	Mercury or sodium vapour lamps; metal; halide lamps	1%
	8539.39	--	Other	1%
		-	Ultra-violet or infra-red lamps; arc-lamps:	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	8539.41	--	Arc-lamps	1%
	8539.49	--	Other	1%
	8539.90	-	Parts	1%
<b>85.40</b>			<b>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).</b>	
		-	Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	
	8540.11	--	Colour	
	8540.11.01		Used/ Reconditioned PCB	1%
	8540.11.09		Other	1%
	8540.12	--	Black and white or other monochrome	
	8540.12.01	----	Used/ Reconditioned PCB	1%
	8540.12.09	----	Other	1%
	8540.20	-	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	1%
	8540.40	-	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	1%
	8540.50	-	Data/graphic display tubes, black and white or other monochrome	1%
	8540.60	-	Other cathode-ray tubes	1%
		-	Microwave tubes (for example, magnetrons, klystrons, traveling wave tubes, carcinotrons), excluding grid-controlled tubes:	
	8540.71	--	Magnetrons	1%
	8540.72	--	Klystrons	1%
	8540.79	--	Other	1%
		-	Other valves and tubes:	
	8540.81	--	Receiver or amplifier valves and tubes	1%
	8540.89	--	Other	1%
		-	Parts:	
	8540.91	--	Of cathode-ray tubes	1%
	8540.99	--	Other	1%
<b>85.41</b>			<b>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.</b>	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	8541.10	-	Diodes, other than photosensitive or light emitting diodes	1%
		-	Transistors, other than photosensitive transistors:	
	8541.21	--	With a dissipation rate of less than 1 W	1%
	8541.29	--	Other	1%
	8541.30	-	Thyristors, discs and triacs, other than photosensitive devices	1%
	8541.40	-	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes:	
	8541.40.01	----	Photovoltaic cells whether or not assembled in modules or made up into panels	1%
	8541.40.09	----	Other	1%
	8541.50	-	Other semiconductor devices	1%
	8541.60	-	Mounted piezo-electric crystals	1%
	8541.90	-	Parts	1%
<b>85.42</b>			<b>Electronic integrated circuits and micro assemblies</b>	
	8542.10	-	Cards incorporating an electronic integrated circuit ("smart" cards)	1%
		-	Monolithic integrated circuits:	
	8542.21	--	Digital	1%
	8542.29	--	Other	1%
	8542.60	-	Hybrid integrated circuits	1%
	8542.70	-	Electronic micro assemblies	1%
	8542.90	-	Parts	1%
<b>85.43</b>			<b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.</b>	
		-	Particle accelerators :	
	8543.11	--	Ion implanters for doping semiconductor materials	1%
	8543.19	--	Other	1%
	8543.20	-	Signal generators	1%
	8543.30	-	Machines and apparatus for electroplating, electrolysis or electrophoresis	1%
	8543.40	-	Electric fence energizers	1%
		-	Other machines and apparatus:	
	8543.81	--	Proximity cards and tags	1%
	8543.89	--	Other:	
	8543.89.01	----	Television boosters	1%

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	8543.89.09	----	Other	1%
	8543.90	-	Parts	1%
<b>85.44</b>			<b>Insulated (including enameled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fiber cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.</b>	
		-	Winding wire:	
	8544.11	--	Of copper:	
	8544.11.01	----	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	1%
	8544.11.09	----	Other	1%
	8544.19	--	Other	1%
	8544.20	-	Co-axial cable and other co-axial electric conductors:	
	8544.20.01	----	Co-axial cables	1%
	8544.20.09	----	Other	1%
	8544.30	-	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	1%
		-	Other electric conductors, for a voltage not exceeding 80 V:	
	8544.41	--	Fitted with connectors	1%
	8544.49	--	Other	1%
		-	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:	
	8544.51	--	Fitted with connectors	1%
	8544.59	--	Other:	
	8544.59.01	----	Up to four cored unarmoured wire and cable not exceeding 16 mm <sup>2</sup> conductor cross-section per core	1%
	8544.59.02	----	Other, Single and multi-cored wire and cable not exceeding 185 mm <sup>2</sup> conductor cross-section per core	1%
	8544.59.04	----	Armoured and underground cables not exceeding 150 mm <sup>2</sup> conductor cross-section per core	1%
	8544.59.09	----	Other	1%
	8544.60	-	Other electric conductors, for a voltage exceeding 1000 V	1%
	8544.70	-	Optical fibre cables	1%
<b>85.45</b>			<b>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.</b>	

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HS Hdg. I	HS Code II	Description III	Rate of Cess IV
		- Electrodes:	
	8545.11	-- Of a kind used for furnaces	1%
	8545.19	-- Other:	
	8545.19.01	---- Arc lamp carbon	1%
	8545.19.09	---- Other	1%
	8545.20	- Brushes	1%
	8545.90	- Other	1%
<b>85.46</b>		<b>Electrical Insulators of any material.</b>	
	8546.10	- Of glass	1%
	8546.20	- Of ceramics	1%
	8546.90	- Other	1%
<b>85.47</b>		<b>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 therefore, of base metal lined with insulating material.</b>	
	8547.10	- Insulating fittings of ceramics	1%
	8547.20	- Insulating fittings of plastics	1%
	8547.90	- Other	1%
<b>85.48</b>		<b>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.</b>	
	8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:	
	8548.10.01	---- Waste and scrap of primary cells, primary batteries and electric accumulators	1%
	8548.10.02	---- Spent primary cells, spent primary batteries and spent electric accumulators	1%
	8548.90	- Other	1%
<b>87.02</b>		<b>Motor vehicles for the transport of ten or more persons,</b>	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
			<b>including the driver</b>	
	8702.10	-	With compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	8702.10.01	----	Ten seater passenger vans of the Nissan Patrol, Mitsubishi Pajero, Toyota Land Cruiser, Range Rover and similar type of vehicles not more than three years old	5%
	8702.10.02	-----	Ten seater passenger vans of the Nissan Patrol, Mitsubishi Pajero, Toyota Land Cruiser, Range Rover and similar type of vehicles more than three years old	5%
	8702.10.03	----	Other with a normal seating capacity of not more than fifteen including the driver not more than five years old	5%
	8702.10.04	----	Other with a normal seating capacity of not more than fifteen including the driver more than five years old	5%
	8702.10.17	----	Other more than five years old	5%
	8702.90	-	Other	
	8702.90.01	-----	Ten seater passenger vans of the Nissan Patrol, Mitsubishi Pajero, Toyota Land Cruiser, Range Rover and similar type of vehicles not more than three years old	5%
	8702.90.02	----	Ten seater passenger vans of the Nissan Patrol, Mitsubishi Pajero, Toyota Land Cruiser, Range Rover and similar type of vehicles more than three years old	5%
	8702.90.17	----	Other more than five years old	5%
<b>87.03</b>			<b>Motorcars and other motor vehicles principally designed for the transport of persons (other than the items described under HS Heading 87.02 of Customs Guide), including station wagons and racing cars.</b>	
	8703.10	-	Vehicles specially designed for traveling on snow; golf cars and similar vehicles:	
	8703.10.01	----	Not more than three and half (3½) years old	5%
	8703.10.02	----	More than three and half (3½) years old	5%
		-	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	5%
	8703.21	----	Of cylinder capacity not exceeding 1,000cc	
	8703.21.05	-----	Other specialised transport vehicles not more than three and half (3½) years old	5%
	8703.21.06	-----	Other specialised transport vehicles more than three and half (3½) years old	5%
	8703.21.10	----	Van-type vehicles not more than five years old	5%
	8703.21.11	-----	Van-type vehicles more than five years old	5%
	8703.21.12	-----	Other not more than three and half (3½) years old	5%
	8703.21.13	-----	Other more than three and half (3½) years old	5%
	8703.22	--	Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	
	8703.22.05	-----	Van-type vehicles not more than five years old	5%
	8703.22.06	-----	Van-type vehicles more than five years old	5%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	8703.22.07	----	Other not more than three and half (3½) years old	5%
	8703.22.08	----	Other more than three and half (3½) years old	5%
	8703.23	--	Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc:	
	8703.23.05	----	Van-type vehicles not more than five years old	5%
	8703.23.06	----	Van-type vehicles more than five years old	5%
	8703.23.07	----	Other of a cylinder capacity not exceeding 2,000 cc, not more than three and half (3½) years old	
	8703.23.07.10	----	Of a cylinder capacity not exceeding 1,600 cc	5%
	8703.23.07.90	----	Other	5%
	8703.23.08	----	Other of a cylinder capacity not exceeding 2,000 cc, more than three and half (3½) years old	5%
	8703.23.10	----	Other not more than three and half (3½) years old	5%
	8703.23.11	----	Other more than three and half (3½) years old	5%
	8703.24	--	Of a cylinder capacity exceeding 3,000cc:	
	8703.24.05	----	Van-type vehicles not more than five years old	5%
	8703.24.06	----	Van-type vehicles more than five years old	5%
	8703.24.07	----	Other not more than three and half (3½) years old	5%
	8703.24.08	----	Other more than three and half (3½) years old	5%
		-	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	8703.31	--	Of a cylinder capacity not exceeding 1,500cc:	
	8703.31.07	----	Motor cars including station wagons and racing cars not more than three and half (3½) years old	5%
	8703.31.08	----	Motor cars including station wagons and racing cars more than three and half (3½) years old	5%
	8703.31.10	----	Van-type vehicles not more than five years old	5%
	8703.31.11	----	Van-type vehicles more than five years old	5%
	8703.31.12	----	Other not more than three and half (3½) years old	5%
	8703.31.13	----	Other more than three and half (3½) years old	5%
	8703.32	--	Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc:	
	8703.32.05	----	Van-type vehicles not more than five years old	5%
	8703.32.06	----	Van-type vehicles more than five years old	5%
	8703.32.07	----	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc not more than three and half (3½) years old	
	8703.32.07.10	----	Of a cylinder capacity not exceeding 1,600 cc	5%
	8703.32.07.90	----	Other	5%
	8703.32.08	----	Motor cars including station wagons and racing cars of a	5%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
			cylinder capacity not exceeding 2,000 cc more than three and half (3½) years old	
	8703.32.10	----	Other of a cylinder capacity not exceeding 2,000 cc not more than three and half (3½) years old	5%
	8703.32.11	----	Other of a cylinder capacity not exceeding 2,000 cc more than three and half (3½) years old	5%
	8703.32.12	----	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc not more than three and half (3½) years old	5%
	8703.32.13	----	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc more than three and half (3½) years old	5%
	8703.32.14	----	Other not more than three and half (3½) years old	5%
	8703.32.15	----	Other more than three and half (3½) years old	5%
	8703.33	--	Of a cylinder capacity exceeding 2,500cc:	
	8703.33.05	----	Motor cars including station wagons and racing cars not more than three and half (3½) years old	5%
	8703.33.06	----	Motor cars including station wagons and racing cars more than three and half (3½) years old	5%
	8703.33.07	----	Van-type vehicles not more than five years old	5%
	8703.33.08	----	Van-type vehicles more than five years old	5%
	8703.33.10	----	Other not more than three and half (3½) years old	5%
	8703.33.11	----	Other more than three and half (3½) years old	5%
	8703.90	--	Other:	
	8703.90.01	----	Electric, not more than three and half (3½) years old	5%
	8703.90.02	----	Electric, more than three and half (3½) years old	5%
	8703.90.03	----	Other not more than three and half (3½) years old	5%
	8703.90.04	----	Other more than three and half (3½) years old	5%
<b>87.04</b>			<b>Motor vehicles for the transport of goods</b>	
		-	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)	
	8704.21	--	g.v.w. not exceeding five (5) tones:	
	8704.21.01	----	Jeep type vans of a g.v.w. not exceeding 3,000 kg not more than five years old	5%
	8704.21.02	----	Jeep type vans of a g.v.w. not exceeding 3,000 kg more than five years old	5%
	8704.21.06	----	Tippers (dump trucks) and other bowzers of a g.v.w. not exceeding 1,750 kg more than five years old	5%
	8704.21.08	----	Refrigerated trucks, other tippers (dump trucks) and other bowzers, lorries and trucks more than five years old.	5%
	8704.21.11	----	Chassis fitted with engines and cabs but without bodies for lorries and trucks of a g.v.w. exceeding 3,000 kg more than	5%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
			five years old	
	8704.21.12	----	Other not more than five years old	5%
	8704.21.13	----	Other more than five years old	5%
	8704.22	--	g.v.w. exceeding 5 tones but not exceeding 20 tones :	
	8704.22.02	----	More than five years old	5%
	8704.23	--	g.v.w. exceeding 20 tones:	
	8704.23.02	----	Tankers and bowsers with stainless steel tanks for transport of milk, refrigerated trucks, lorries and other trucks more than five years old	5%
	8704.23.04	----	Other more than five years old	5%
	8704.31	--	g.v.w. not exceeding five (5) tones	
	8704.31.01	----	Jeep type vans of a g.v.w. not exceeding 3,000 kg not more than three years old	5%
	8704.31.02	----	Jeep type vans of a g.v.w. not exceeding 3,000 kg more than three years old	5%
	8704.31.04	----	Tankers and bowsers with stainless steel tanks for transport of milk, refrigerated trucks, lorries and trucks more than five years old	5%
	8704.31.06	----	Tippers (dump trucks) and other bowsers of a g.v.w. exceeding 1,750 kg more than five years old	5%
	8704.31.08	----	Chassis fitted with engines and cabs but without bodies for lorries and trucks of a g.v.w. exceeding 3000kg more than five years old	5%
	8704.31.10	----	Other, not more than five years old	5%
	8704.31.11	----	Other, more than five years old	5%
	8704.32	--	g.v.w. exceeding 5 tones:	
	8704.32.02	----	Tankers and bowsers with stainless steel tanks for transport of milk more than five years old	5%
	8704.32.04	----	Other, more than five years old	5%
	8704.90	-	Other :	
	8704.90.02	----	More than five years old	5%
<b>87.06</b>	8706.00		<b>Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05:</b>	
	8706.00.02	----	For the motor vehicles of headings 8704.21 and 8704.31, with a g.v.w. not exceeding 3,000 Kg more than five years old	5%
	8706.00.04	----	For other motor vehicles of headings 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 more than five years old	5%
	8706.00.11	----	For motor vehicles of heading 8704.10 more than five years old	5%
	8706.00.13	----	For other motor vehicles, more than three year old	5%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
<b>87.07</b>			<b>Bodies (including cabs), for motor vehicles of headings 87.01 to 87.05</b>	
	8707.10	-	For the vehicles of heading 87.03 :	
	8707.10.01	----	Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments	5%
	8707.10.09	----	Other	5%
	8707.90	-	Other :	
	8707.90.05	----	Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments	5%
<b>87.08</b>			<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05</b>	
			Other parts and accessories of bodies (including cabs):	
	8708.29	--	Other	
	8708.29.01	----	“Cut-portions” of bodies and Cabs	5%
	8708.99	--	Other;	
	8708.99.09	----	“Cut-portions” of motor vehicles	5%
<b>87.11</b>			<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>	
	8711.10	--	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:	
	8711.10.01	----	Not more than three years old	5%
	8711.10.02	----	More than three years old	5%
	8711.20	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	
	8711.20.03	----	Exceeding 50 cc but not exceeding 125 cc not more than three years old	5%
	8711.20.04	----	Exceeding 50 cc but not exceeding 125 cc more than three years old	5%
	8711.20.05	----	Exceeding 125 cc but not exceeding 200 cc not more than three years old	5%
	8711.20.06	----	Exceeding 125 cc but not exceeding 200 cc more than three years old	5%
	8711.20.07	----	Other not more than three years old	5%
	8711.20.08	----	Other more than three years old	5%
	8711.30	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:	
	8711.30.01	----	Exceeding 250 cc but not exceeding 350 cc not more than three years old	5%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	8711.30.02	----	Exceeding 250 cc but not exceeding 350 cc more than three years old	5%
	8711.30.09	----	Other	5%
	8711.40	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:	5%
	8711.50	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:	5%
	8711.90	-	Other:	
	8711.90.01	----	Electrically operated Motor bicycles	5%
	8711.90.09	----	Other	5%
<b>91.01</b>			<b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal</b>	
			Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
	9101.11	--	With mechanical display only	10% or Rs.250/= per unit
	9101.12	--	With opto-electronic display only	10% or Rs.250/= per unit
	9101.19	--	Other	10% or Rs.250/= per unit
		-	Other wrist-watches, whether or not incorporating a stop-watch facility:	
	9101.21	--	With automatic winding	10% or Rs.250/= per unit
	9101.29	--	Other	10% or Rs.250/= per unit
		-	Other:	
	9101.91	--	Electrically operated	10% or Rs.250/= per unit
	9101.99	--	Other	10% or Rs.250/= per unit
<b>91.02</b>			<b>Wristwatches, pocket-watches and other watches, including stopwatches, other than those of heading 91.01.</b>	
		-	Wrist watches, electrically operated, whether or not incorporating a stop watch facility:	
	9102.11	--	With mechanical display only	10% or Rs.15/= per unit
	9102.12	--	With opto-electronic display only	10% or Rs.15/= per unit
	9102.19	--	Other	10% or Rs.15/= per unit
		-	Other wrist-watches, whether or not incorporating a stop-watch facility:	
	9102.21	--	With automatic winding	10% or Rs.15/= per unit
	9102.29	--	Other	10% or Rs.15/= per unit

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
		-	Other:	
	9102.91	--	Electrically operated	10% or Rs.15/= per unit
	9102.99	--	Other	10% or Rs.15/= per unit
<b>91.03</b>			<b>Clocks with watch movements, excluding clocks of heading 91.04.</b>	
	9103.10	-	Electrically operated	10% or Rs.50/= per unit
	9103.90	-	Other	10% or Rs.50/= per unit
<b>91.04</b>	9104.00		Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	10% or Rs.50/= per unit
<b>91.05</b>			<b>Other clocks.</b>	
		-	Alarm clocks:	
	9105.11	--	Electrically operated	10% or Rs.50/= per unit
	9105.19	--	Other	10% or Rs.50/= per unit
		-	Wall clocks:	
	9105.21	--	Electrically operated	10% or Rs.50/= per unit
	9105.29	--	Other	10% or Rs.50/= per unit
		-	Other:	
	9105.91	--	Electrically operated	10% or Rs.50/= per unit
	9105.99	--	Other	10% or Rs.50/= per unit
<b>91.07</b>	9107.00		Time switches with clock or watch movement or with synchronous motor.	10%
<b>91.08</b>			<b>Watch movements, complete and assembled.</b>	
		-	Electrically operated:	
	9108.11	--	With mechanical display only or with a device to which a mechanical display can be incorporated	10%
	9108.12	--	With opto-electronic display only	10%
	9108.19	--	Other	10%
	9108.20	-	With automatic winding	10%
	9108.90	-	Other	10%
<b>91.09</b>			<b>Clock movements, complete and assembled.</b>	

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
		-	Electrically operated:	
	9109.11	--	Of alarm clocks	10%
	9109.19	--	Other	10%
	9109.90	-	Other	10%
<b>91.10</b>			<b>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.</b>	
		-	Of watches:	
	9110.11	--	Complete movements, unassembled or partly assembled (movement sets)	10%
	9110.12	--	Incomplete movements, assembled	10%
	9110.19	--	Rough movements	10%
	9110.90	-	Other	10%
<b>91.11</b>			<b>Watch cases and parts thereof.</b>	
	9111.10	-	Cases of precious metal or of metal clad with precious metal	10%
	9111.20	-	Cases of base metal, whether or not gold-or silver-plated	10%
	9111.80	-	Other cases	10%
	9111.90	-	Parts	10%
<b>91.12</b>			<b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.</b>	
	9112.20	-	Cases	10%
	9112.90	-	Parts	10%
<b>91.13</b>			<b>Watch straps, watchbands and watch bracelets, and parts thereof.</b>	
	9113.10	-	Of precious metal or of metal clad with precious metal	10%
	9113.20	-	Of base metal, whether or not gold-or silver-plated	10%
	9113.90	-	Other	10%
<b>91.14</b>			<b>Other clock or watch parts.</b>	
	9114.10	-	Springs, including hair-springs	10%
	9114.20	-	Jewels	10%
	9114.30	-	Dials	10%

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	9114.40	-	Plates and bridges	10%
	9114.90	-	Other	10%
<b>95.04</b>			<b>Articles of funfair, table or popular games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment</b>	
	9504.40	-	Playing cards	20% or Rs. 25/= per pack
<b>96.03</b>			<b>Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)</b>	
	9603.10	-	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:	
	9603.10.01	----	Brooms made of coconut fibre	10% or Rs. 25/= per unit
	9603.10.02	----	Brooms made of other fibre	10% or Rs. 25/= per unit
	9603.10.03	----	Tawashi brushes made of 100% coconut fibre	10% or Rs. 10/= per unit
	9603.10.04	----	Tawashi brushes made of coconut mixed other vegetable fibre	10% or Rs. 10/= per unit
	9603.10.05	----	Tawashi brushes made of coir fibre mixed with artificial fibre	10% or Rs. 10/= per unit
	9603.10.06	----	Other brushes made of coconut fibre	10% or Rs. 10/= per unit
	9603.10.07	----	Brushes made of other fibre	10% or Rs. 10/= per unit
		-	Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	
	9603.21	--	Tooth brushes, including dental-plate brushes	10% or Rs. 10/= per unit
	9603.29	--	Other	10% or Rs. 10/= per unit
	9603.40	-	Paints, distemper, vanish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	10% or Rs. 10/= per unit
	9603.90	-	Other	10% or Rs. 25/= per unit
<b>96.08</b>			<b>Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylus; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.</b>	
	9608.10	-	Ball point pens:	
	9608.10.01	----	Plastic	10% or Rs. 10/= per unit
	9608.10.09	----	Other	10% or Rs. 10/= per unit

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HS Hdg. I	HS Code II		Description III	Rate of Cess IV
	9608.20	-	Felt tipped and other porous-tipped pens and markers:	
	9608.20.01	----	Plastic	10% or Rs. 10/= per unit
	9608.20.09	----	Other	10% or Rs. 10/= per unit
		-	Fountain pens, stylo-graph pens and other pens:	
	9608.31	--	Indian ink drawing pens	10% or Rs. 10/= per unit
	9608.39	--	Other	10% or Rs. 10/= per unit
	9608.50	-	Sets of articles from two more of the foregoing subheadings	10% or Rs. 10/= per unit
	9608.60	-	Refills for ball point pens, comprising the ball point and ink-reservoir	
	9608.60.01	----	Plastic	10% or Rs. 2.50 per unit
	9608.60.09	----	Other	10% or Rs. 2.50 per unit
	9608.99	--	Other	
	9608.99.05	----	Refills for ball point pens, plastic	10% or Rs. 2.50 per unit
<b>96.13</b>			<b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks</b>	
	9613.10	-	Pocket lighters, gas fuelled, non-refillable	20% or Rs. 25/= per unit
	9613.20	-	Pocket lighters, gas fuelled, refillable	20% or Rs. 25/= per unit

**SCHEDULE - II**

1. The Director General of Customs or such other officer of the Department of Customs authorized in that behalf should be satisfied that the Articles conform to the description in proviso (iii) of the Order.
2. There shall be no change of ownership of such articles during the period between the time of import and the time of re-export.
3. The re-export must be made within one year from the date of importation as shown by the records of the Department of customs, unless such period is exceptionally extended by the Director General of Customs in his discretion, in circumstances where he is satisfied that the re-export within the said period of one year was prevented due to circumstances beyond the control of the importer.
4. Such Articles shall not have been used during the period between the time of import and the time of re-export.