

GOODS

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description	From	To
1.	01012100, 010129	Live horses	12%	5%
2.	0401	Ultra-High Temperature (UHT) milk	5%	Nil
3.	0402 91 10, 0402 99 20	Condensed milk	12%	5%
4.	0405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads	12%	5%
5.	0406	Cheese	12%	5%
6.	0406	Chena or paneer, pre-packaged and labelled	5%	Nil
7.	0801	Brazil nuts, dried, whether or not Shelled or Peeled	12%	5%
8.	0802	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Corylus spp.), Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Pine nuts	12%	5%
9.	0804	Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes (other than mangoes sliced, dried) and mangosteens, dried	12%	5%
10.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), dried	12%	5%
11.	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 (other than dried tamarind)	12%	5%
12.	1107	Malt, whether or not roasted	18%	5%
13.	1108	Starches; inulin	12%	5%
14.	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products	18%	5%
15.	1404 90 10	Bidi wrapper leaves (tendu)	18%	5%
16.	1404 90 50	Indian katha	18%	5%

17.	1501	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503	12%	5%
18.	1502	Fats of bovine animals, sheep or goats, other than those of heading 1503	12%	5%
19.	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	12%	5%
20.	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	12%	5%
21.	1505	Wool grease and fatty substances derived therefrom (including lanolin)	12%	5%
22.	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	12%	5%
23.	1516	Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	12%	5%
24.	1517	Edible mixtures or preparations of animal fats or microbial fats or animal oils or microbial oils or of fractions of different animal fats or microbial fats or animal oils or microbial oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	12%	5%
25.	1517 10	All goods i.e. Margarine, Linoxyn	18%	5%
26.	1518	Animal or microbial fats and animal or microbial oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included	12%	5%
27.	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	18%	5%
28.	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured	18%	5%
29.	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes	18%	5%
30.	1601	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products	12%	5%
31.	1602	Other prepared or preserved meat, meat offal, blood or insects	12%	5%
32.	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	12%	5%

33.	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	12%	5%
34.	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved	12%	5%
35.	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes	12%	5%
36.	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	18%	5%
37.	1704	Sugar boiled confectionery	12%	5%
38.	1704	Sugar confectionery	18%	5%
39.	1804	Cocoa butter, fat and oil	18%	5%
40.	1805	Cocoa powder, not containing added sugar or sweetening matter	18%	5%
41.	1806	Chocolates and other food preparations containing cocoa	18%	5%
42.	1901 [other than 1901 20 00]	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included	18%	5%
43.	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	12%	5%
44.	1904 [other than 1904 10 20]	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes, Fortified Rice Kernel (FRK)	18%	5%
45.	1905	Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products (other than bread, pizza bread, khakhra, chapathi, roti)	18%	5%
46.	1905 90 30	Extruded or expanded products, savoury or salted	12%	5%
47.	1905	Pizza bread	5%	Nil
48.	1905 or 2106	Khakhra, chapathi or roti	5%	Nil
49.	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	12%	5%
50.	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	12%	5%

51.	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	12%	5%
52.	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006	12%	5%
53.	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	12%	5%
54.	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	12%	5%
55.	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	12%	5%
56.	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits	12%	5%
57.	2009	Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	12%	5%
58.	2009 89 90	Tender coconut water, pre-packaged and labelled	12%	5%
59.	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	18%	5%
60.	2101 20	All goods i.e Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	18%	5%
61.	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	12%	5%
62.	2102	Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders	12%	5%
63.	2103	All goods, including Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings	12%	5%
64.	2104	Soups and broths and preparations therefor; homogenised composite food preparations	18%	5%

65.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa	18%	5%
66.	2106	Paratha, parotta and other Indian breads by any name called	18%	Nil
67.	2106	Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters	12%	5%
68.	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations ready for consumption form (other than roasted gram), pre-packaged and labelled	12%	5%
69.	2106 90 20	Pan masala*	28%	40%
70.	2106 90 91	Diabetic foods	12%	5%
71.	2106	Food preparations not elsewhere specified or included	18%	5%
72.	2201	Drinking water packed in 20 litre bottles	12%	5%
73.	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured	18%	5%
74.	2202 10	All goods (including aerated waters), containing added sugar or other sweetening matter or flavoured	28%	40%
75.	2202 91 00, 2202 99	Other non-alcoholic beverages	18%	40%
76.	2202 99	Plant-based milk drinks, ready for direct consumption as beverages	18%	5%
77.	2202 99 10	Soya milk drinks	12%	5%
78.	2202 99 20	Fruit pulp or fruit juice based drinks (other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice)	12%	5%
79.	2202	Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice	28%	40%
80.	2202 99 30	Beverages containing milk	12%	5%
81.	2202 99 90	Caffeinated Beverages	28%	40%
82.	2401*	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]	28%	40%
83.	2402*	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	28%	40%
84.	2403*	Bidis	28%	18%
85.	2403*	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	28%	40%
86.	2404 11 00*	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion	28%	40%
87.	2404 19 00*	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion	28%	40%
88.	2515 12 10	Marble and travertine blocks	12%	5%
89.	2516	Granite blocks	12%	5%

90.	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	28%	18%
91.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	5%	18%
92.	2702	Lignite, whether or not agglomerated, excluding jet	5%	18%
93.	2703	Peat (including peat litter), whether or not agglomerated	5%	18%
94.	28	Anaesthetics	12%	5%
95.	28	Potassium Iodate	12%	5%
96.	28	Steam	12%	5%
97.	2801 20	Iodine	12%	5%
98.	2804 40 10	Medical grade oxygen	12%	5%
99.	2807	Sulphuric acid	18%	5%
100.	2808	Nitric acid	18%	5%
101.	2814	Ammonia	18%	5%
102.	2847	Medicinal grade hydrogen peroxide	12%	5%
103.	28 or 38	Micronutrients, which are covered under serial number 1(g) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985	12%	5%
104.	29 or 380893	Gibberellic acid	12%	5%
105.	29061110	Natural menthol	12%	5%
106.	29061110, 30, 3301	Following goods from natural menthol namely: a. Menthol and menthol crystals b. Peppermint (Mentha oil) c. Fractionated/ de-terpinated mentha oil (DTMO) d. De-mentholised oil(DMO) e. Spearmint oil f. Mentha piperita oil	12%	5%
107.	29061190	Other than natural menthol	12%	18%
108.	29061190, 30, 3301	Following goods made from other than natural menthol, namely: a. Menthol and menthol crystals b. Peppermint (Mentha oil) c. Fractionated/ de-terpinated mentha oil (DTMO) d. De-mentholised oil(DMO) e. Spearmint oil f. Mentha piperita oil	12%	18%

109	30	The following drugs and medicines	5%	Nil																																																										
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		30	Evolocumab		
		31	Cystamine Bitartrate		
		32	CI-Inhibitor injection		
		33	Inclisiran		
111	30	All Drugs and medicines including: (i) Fluticasone Furoate + Umeclidinium + Vilanterol FF/UMEC/VI (ii) Brentuximab Vedotin (iii) Ocrelizumab (iv) Pertuzumab (v) Pertuzumab + trastuzumab (vi) Faricimab			12% 5%
112	3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included			12% 5%
113	3002	Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products			12% 5%
114	3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments			12% 5%
115	3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale			12% 5%
116	3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes			12% 5%

117	3006	Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives]	12%	5%
118	3304	Talcum powder, Face powder	18%	5%
119	3305	Hair oil, shampoo	18%	5%
120	3306	Dental floss, toothpaste	18%	5%
121	33061010	Tooth powder	12%	5%
122	3307	Shaving cream, shaving lotion, aftershave lotion	18%	5%
123	33074100	Odoriferous preparations which operate by burning (other than agarbattis, lobhan, dhoop batti, dhoop, sambhrani)	12%	18%
124	3401	Toilet Soap (other than industrial soap) in the form of bars, cakes, moulded pieces or shapes	18%	5%
125	3406	Candles, tapers and the like	12%	5%
126	3406	Handcrafted candles	12%	5%
127	3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501	18%	5%
128	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	18%	5%
129	3605 00 10	All goods-safety matches	12%	5%
130	3701	Photographic plates and film for x-ray for medical use	12%	5%
131	3705	Photographic plates and films, exposed and developed, other than cinematographic film	12%	5%
132	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films	12%	5%
133	3808	The following Bio-pesticides, namely - 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluorescens 8 Beauveria bassiana 9 NPV of Helicoverpa armigera	12%	5%

		10 NPV of Spodopteralitura 11 Neem based pesticides 12 Cymbopogan		
134	3818	Silicon wafers	12%	5%
135	3822	All diagnostic kits and reagents	12%	5%
136	3826	Biodiesel (other than biodiesel supplied to Oil Marketing Companies for blending with High Speed Diesel)	12%	18%
137	3926	Feeding bottles; Plastic beads	12%	5%
138	4007	Latex Rubber Thread	12%	5%
139	4011	Rear tractor tyres and rear tractor tyre tubes	18%	5%
140	4011	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; rear tractor tyres; and of a kind used on aircraft]	28%	18%
141	4011 70 00	Tyre for tractors	18%	5%
142	4013 90 49	Tube for tractor tyres	18%	5%
143	4014	Nipples of feeding bottles	12%	5%
144	4015	Surgical rubber gloves or medical examination rubber gloves	12%	5%
145	4016	Erasers	5%	Nil
146	4016	Rubber bands	12%	5%
147	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	12%	5%
148	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	12%	5%
149	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114	12%	5%
150	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	12%	5%
151	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	12%	5%
152	4202 22,4202 29, 4202 31 10,	Handicraft- Handbags including pouches and purses; jewellery box	12%	5%

	4202 31 90, 4202 32,4202 39			
153	4202 22 20	Hand bags and shopping bags, of cotton	12%	5%
154	4202 22 30	Hand bags and shopping bags, of jute	12%	5%
155	4203	Gloves specially designed for use in sports	12%	5%
156	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]	12%	5%
157	44 or any Chapter	The following goods, namely: — a. Cement Bonded Particle Board; b. Jute Particle Board; c. Rice Husk Board; d. Glass-fibre Reinforced Gypsum Board (GRG) e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board h. Particle/fibre board manufactured from agricultural crop residues	12%	5%
158	4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like	12%	5%
159	4405	Wood wool; wood flour	12%	5%
160	4406	Railway or tramway sleepers (cross-ties) of wood	12%	5%
161	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for match splints]	12%	5%
162	4409	Bamboo flooring	12%	5%
163	4414	Handicraft- Wooden frames for painting, photographs, mirrors etc	12%	5%
164	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood	12%	5%
165	4416, 4421 99 90	Handicraft- Carved wood products, art ware/ decorative articles of wood (including inlay work, casks, barrel, vats)	12%	5%
166	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	12%	5%
167	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	12%	5%

168	4418	Bamboo wood building joinery	12%	5%
169	4419	Tableware and Kitchenware of wood	12%	5%
170	4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94	12%	5%
171	4420	Handicraft- Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft]	12%	5%
172	4421	Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]	12%	5%
173	4502 00 00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	12%	5%
174	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom	12%	5%
175	4503 90 90 4504 90	Handicraft- Art ware of cork [including articles of sholapith]	12%	5%
176	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	12%	5%
177	4701	Mechanical wood pulp	12%	5%
178	4702	Chemical wood pulp, dissolving grades	12%	18%
179	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades	12%	5%
180	4704	Chemical wood pulp, sulphite, other than dissolving grades	12%	5%
181	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes	12%	5%
182	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material	12%	5%
183	4802	Uncoated paper and paperboard used for exercise book, graph book, laboratory notebook and notebooks	12%	Nil
184	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of	12%	18%

		heading 4801 or 4803; [other than Uncoated paper and paperboard for exercise book, graph book, laboratory notebook and notebooks]		
185	4802	Hand-made paper and paperboard	12%	5%
186	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803	12%	18%
187	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	12%	18%
188	4806 20 00	Greaseproof papers	12%	18%
189	4806 40 10	Glassine papers	12%	18%
190	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	12%	18%
191	4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803	12%	18%
192	4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size	12%	18%
193	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	12%	5%
194	4819 10, 4819 20	Cartons, boxes and cases of,- (a) Corrugated paper or paper boards; or (b) Non-corrugated paper or paper board	12%	5%
195	4820	Exercise book, graph book, & laboratory note book and notebooks	12%	Nil
196	4823	Paper pulp moulded trays	12%	5%
197	48	Paper splints for matches, whether or not waxed, Asphaltic roofing sheets	12%	5%
198	48	Paper Sacks/Bags and bio degradable bags	18%	5%
199	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	12%	Nil
200	5401	Sewing thread of manmade filaments, whether or not put up for retail sale	12%	5%
201	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns	12%	5%

202	5402, 5404, 5406	All goods	18%	5%
203	5403, 5405, 5406	All goods	18%	5%
204	5501, 5502	Synthetic or artificial filament tow	18%	5%
205	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres	18%	5%
206	5505	Waste of manmade fibres	18%	5%
207	5508	Sewing thread of manmade staple fibres	12%	5%
208	5509, 5510, 5511	Yarn of manmade staple fibres	12%	5%
209	5601	Wadding of textile materials and articles thereof; such as absorbent cotton wool (except cigarette filter rods)	12%	5%
210	5602	Felt, whether or not impregnate, coated, covered or laminated	12%	5%
211	5603	Nonwovens, whether or not impregnated, coated, covered or laminated	12%	5%
212	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics	12%	5%
213	5605	Metallised yarn, whether or not gimped, being textile yarn or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	12%	5%
214	5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	12%	5%
215	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	12%	5%
216	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included [other than products of coir]	12%	5%
217	5701	Carpets and other textile floor coverings, knotted, whether or not made up	12%	5%
218	5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	12%	5%
219	5703	Carpets and other textile floor coverings (including Turf), tufted, whether or not made up	12%	5%
220	5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	12%	5%

221	5705	Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom	12%	5%
222	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703	12%	5%
223	5803	Gauze, other than narrow fabrics of heading 5806	12%	5%
224	5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006	12%	5%
225	5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	12%	5%
226	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	12%	5%
227	5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles	12%	5%
228	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders	12%	5%
229	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like	12%	5%
230	5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	12%	5%
231	5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	12%	5%
232	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	12%	5%
233	5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	12%	5%
234	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	12%	5%
235	5905	Textile wall coverings	12%	5%
236	5906	Rubberised textile fabrics, other than those of heading 5902	12%	5%

237	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	12%	5%
238	5908	Textile wicks, woven, plaited or knitted , for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	12%	5%
239	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials	12%	5%
240	5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	12%	5%
241	5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or Not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines, Cotton fabrics and articles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery, Straining cloth of a kind used in oil presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles	12%	5%
242	6117, 6214	Handmade/hand embroidered shawls	12%	5%
243	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 2500 per piece	12%	18%
244	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 2500 per piece	12%	18%
245	63 [other than 6309]	Other made up textile articles, sets of sale value exceeding Rs. 2500 per piece [other than Worn clothing and other worn articles; rags]	12%	18%
246	64	Footwear of sale value not exceeding Rs.2500 per pair	12%	5%
247	6501	Textile caps	12%	5%

248	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics	12%	5%
249	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	12%	5%
250	6602	Whips, riding-crops and the like	12%	5%
251	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602	12%	5%
252	6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	12%	5%
253	68	Sand lime bricks or Stone inlay work	12%	5%
254	6802	Handicraft Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone	12%	5%
255	6802	Handicraft -Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	12%	5%
256	68159990	Handicraft -Stone art ware, stone inlay work	12%	5%
257	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic	12%	5%
258	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	12%	5%
259	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	12%	5%
260	691200 10, 6912 00 20	Handicraft -Tableware and kitchenware of clay and terracotta, other clay articles	12%	5%
261	6913	Handicraft -Statues and other ornamental articles	12%	5%
262	6913 90 00	Handicraft -Statuettes & other ornamental ceramic articles (incl blue potteries)	12%	5%
263	7009 92 00	Handicraft -Ornamental framed mirrors	12%	5%
264	7015 10	Glasses for corrective spectacles and flint buttons	12%	5%
265	7018 90 10	Handicraft -Glass statues [other than those of crystal]	12%	5%
266	7020 00 90	Handicraft -Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	12%	5%
267	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns	12%	5%
268	7310 or 7326	Mathematical boxes, geometry boxes and colour boxes	12%	5%
269	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium	12%	5%
270	7317	Animal shoe nails	12%	5%
271	7319	Sewing needles	12%	5%
272	7321 or 8516	Solar cookers	12%	5%

273	7321	Kerosene burners, kerosene stoves and wood burning stoves of iron or steel	12%	5%
274	7323	Table, kitchen or other household articles of iron & steel; Utensils	12%	5%
275	7326 90 99	Handicraft -Art ware of iron	12%	5%
276	7418	Table, kitchen or other household articles of copper; Utensils	12%	5%
277	7419 80 30	Brass Kerosene Pressure Stove	12%	5%
278	7419 80	Handicraft -Art ware of brass, copper/ copper alloys, electro plated with nickel/silver	12%	5%
279	7615	Table, kitchen or other household articles of aluminium; Utensils	12%	5%
280	7616 99 90	Handicraft -Aluminium art ware	12%	5%
281	8214	Pencil sharpeners	12%	Nil
282	8306	Handicraft -Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali)	12%	5%
283	84, 85 or 94	Following renewable energy devices and parts for their manufacture:- (a) Bio-gas plant; (b) Solar power-based devices; (c) Solar power generator; (d) Wind mills, Wind Operated Electricity Generator (WOEG); (e) Waste to energy plants / devices; (f) Solar lantern / solar lamp; (g) Ocean waves/tidal waves energy devices/plants; (h) Photo voltaic cells, whether or not assembled in modules or made up into panels.	12%	5%
284	8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors	12%	5%
285	8407	Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]	28%	18%
286	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	28%	18%
287	8408	Fixed Speed Diesel Engines of power not exceeding 15HP	12%	5%
288	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor	18%	5%
289	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	28%	18%
290	8413	Pumps for dispensing fuel or lubricants of the type used in	28%	18%

		filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30]		
291	8413 81 90	Hydraulic Pumps for Tractors	18%	5%
292	8414 20 20	Other hand pumps	12%	5%
293	8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	28%	18%
294	8419 12	Solar water heater and system	12%	5%
295	8420	Hand operated rubber roller	12%	5%
296	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]	28%	18%
297	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers	12%	5%
298	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers	12%	5%
299	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers; Parts [8432 90]	12%	5%
300	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; parts thereof	12%	5%
301	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders; parts thereof	12%	5%
302	8452	Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines	12%	5%
303	8479	Composting Machines	12%	5%
304	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery and other Lithium-ion accumulators including Lithium-ion power banks	28%	18%
305	8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	28%	18%
306	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc	12%	5%

307	8528	Television sets (including LCD and LED television); Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus, set top box for television and Television set (including LCD and LED television).	28%	18%
308	87	Fuel Cell Motor Vehicles including hydrogen vehicles based on fuel cell technology	12%	5%
309	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)	12%	5%
310	8701	Road tractors for semi-trailers of engine capacity more than 1800 cc	28%	18%
311	8702	Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels which is already at 18%]	28%	18%
312	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars, other than those mentioned at Sr. Nos. 313, 314, 315, 316, 317 and 319 of above table [wherein 28% to 18% is mentioned]	28%	40%
313	8703	Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm.	28%	18%
314	8703	Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm.	28%	18%
315	8702 or 8703	Motor vehicles cleared as ambulances duly fitted with all the fittings, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles	28%	18%
316	8703	Three wheeled vehicles	28%	18%
317	8703 40, 8703 60	Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm	28%	18%
318	870340, 870360	Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity exceeding 1200cc or of length exceeding 4000 mm	28%	40%
319	8703 50, 8703 70	Motor vehicles with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric	28%	18%

		motor as motors for propulsion, of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm		
320	870350, 870370	Motor vehicles with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion, of engine capacity exceeding 1500cc or of length exceeding 4000 mm	28%	40%
321	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles which is already at 18%]	28%	18%
322	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	28%	18%
323	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	28%	18%
324	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]	28%	18%
325	8708	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle	18%	5%
326	8708 10 10	Bumpers and parts thereof for tractors	18%	5%
327	8708 30 00	Brakes assembly and its parts thereof for tractors	18%	5%
328	8708 40 00	Gear boxes and parts thereof for tractors	18%	5%
329	8708 50 00	Transaxles and its parts thereof for tractors	18%	5%
330	8708 70 00	Road wheels and parts and accessories thereof for tractors	18%	5%
331	8708 91 00	(i) Radiator assembly for tractors and parts thereof Cooling system for tractor engine and parts thereof	18%	5%
332	8708 92 00	Silencer assembly for tractors and parts thereof	18%	5%
333	8708 93 00	Clutch assembly and its parts thereof for tractors	18%	5%
334	8708 94 00	Steering wheels and its parts thereof for tractor	18%	5%
335	8708 99 00	Hydraulic and its parts thereof for tractors	18%	5%
336	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors	18%	5%
337	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	12%	5%
338	8711	Motorcycles of engine capacity (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, of an engine capacity not exceeding 350cc; side cars	28%	18%
339	8711	Motor cycles of engine capacity exceeding 350 cc	28%	40%
340	8712	Bicycles and other cycles (including delivery tricycles), not motorized	12%	5%
341	8714	Parts and accessories of bicycles and other cycles	12%	5%

		(including delivery tricycles), not motorised, of 8712		
342	8714	Parts and accessories of vehicles of heading 8711	28%	18%
343	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes	12%	5%
344	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles	12%	5%
345	8802	Aircraft for personal use.	28%	40%
346	8806	Unmanned aircrafts	28%/18%	5%
347	8903	Rowing boats and canoes	28%	18%
348	8903	Yacht and other vessels for pleasure or sports	28%	40%
349	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test strips	12%	5%
350	90 or any other Chapter	Patent Ductus Arteriosus / Atrial Septal Defect occlusion device	12%	5%
351	9001	Contact lenses; Spectacle lenses	12%	5%
352	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof	12%	5%
353	9004	Spectacles, corrective [including goggles for correcting vision]	12%	5%
354	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	12%	5%
355	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	12%	5%
356	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	12%	5%
357	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light	12%	5%
358	9025	Thermometers for medical, surgical, dental or veterinary usage	18%	5%
359	9027	Instruments and apparatus for medical, surgical, dental or veterinary uses for physical or chemical analysis.	18%	5%
360	9302	Revolvers and pistols, other than those of heading 9303 or 9304	28%	40%
361	9401 20 00	Seats of a kind used for motor vehicles	28%	18%

362	940150, 9403 80	Handicraft- Furniture of bamboo, rattan and cane	12%	5%
363	9403	Furniture wholly made of bamboo, cane or rattan	12%	5%
364	9404	Coir products [except coir mattresses]	12%	5%
365	9404	Products wholly made of quilted textile material not exceeding Rs. 2500 per piece	12%	5%
366	9404	Products wholly made of quilted textile material exceeding Rs. 2500 per piece	12%	18%
367	9404	Cotton quilts of sale value exceeding Rs. 2500 per piece	12%	18%
368	9405	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof	12%	5%
369	940510	Handicraft- Handcrafted lamps (including panchloga lamp)	12%	5%
370	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]	12%	5%
371	9503	Handicraft- Dolls or other toys made of wood or metal or textile material [incl wooden toys of sawantwadi, Channapatna toys, Thanjavur doll)	12%	5%
372	9504	Handicraft- Ganjifa card	12%	5%
373	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]	12%	5%
374	9506	Sports goods other than articles and equipment for general physical exercise	12%	5%
375	9507	Fishing rods, and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy “birds” (other than those of heading 9208 or 9705) and similar hunting or shooting requisites	12%	5%
376	9601	Handicraft -Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)	12%	5%
377	9602	Handicraft -Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins, or of modelling pastes etc. (including articles of lac, shellac)	12%	5%
378	96032100	Tooth brushes including dental-plate brushes	18%	5%
379	9607	Slide fasteners and parts thereof	12%	5%
380	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals, writing or drawing chalk and tailors’ chalk; chalk sticks	12%	Nil
381	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	28%	40%

382	9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof	12%	5%
383	9619 00 30, 9619 00 40, or 9619 00 90	All goods- napkins and napkin liners for babies, clinical diapers	12%	5%
384	9701	Handicraft -Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc.)	12%	5%
385	9702	Original engravings, prints and lithographs	12%	5%
386	9703	Handicraft -Original sculptures and statuary, in any material	12%	5%
387	9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [including numismatic coins]	12%	5%
388	9706	Antiques of an age exceeding one hundred years	12%	5%
389	9804	All dutiable articles intended for personal use	28%	18%
390	9804	All Drugs and medicines intended for personal use	12%	5%
391	Any Chapter	Goods specified in the List required in connection with : (1) Petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis, or (2) Petroleum operations undertaken under specified contracts, or (3) Petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy, or (4) Petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP), or (5) Coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy.	12%	18%

Change in value. No change in rate (5%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs. 2500 per piece
2.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 2500 per piece
3.	63 (other than 63053200, 63053300, 6309)	Other made up textile articles, sets of sale value not exceeding Rs. 2500 per piece
4.	9404	Cotton quilts of sale value not exceeding Rs. 2500 per piece

Change in value. No change in rate (18%)

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1.	64	Footwear of sale value exceeding Rs.2500 per pair

IGST 18% to Nil

S.No	Chapter / Heading / Sub-heading / Tariff item	Description of goods
1.	49	Technical documentation in respect of goods exempted under notification No. 19/ 2019-Customs dated 06.07.2019.
2.	71	Natural Cut and Polished Diamonds up to 25 cents (1/4 carats) imported under Diamond Imprest Authorization Scheme
3.	Any chapter	Works of art and antiques
4.	88, 8536	Flight Motion Simulator and its parts
5.	88, 8536	Target Motion Simulator and its parts
6.	Any chapter	Parts, sub-assemblies of HACFS
7.	84, 85	Low noise amplifier (Hermetic sealed), vent guide assembly-Return, vent guide assembly-supply, vent guide assembly-NBC for MRSAM system
8.	84, 85, 87, 90, 93	Parts and sub-assemblies of IADWS
9.	88	Military transport aircraft (C-130, C-295MW)

10.	89	Deep Submergence Rescue Vessel
11.	89	Unmanned Underwater vessels/platforms
12.	8807	Ejection Seats for fighter aircrafts
13.	8506	High performance batteries for drones and specialised equipment
14.	8525	Communication devices including software defined radios with component and accessories
15.	9019, 9020	Air diving, rebreather sets, diving systems, components and accessories
16.	89	Sonobuoys for naval air assets
17.	93	Ship launched missiles
18.	93	Rockets with calibre more than 100mm
19.	88	RPA (Remote Piloted Aircraft) for military use
20.	Any chapter	Parts, sub-assemblies, spares, accessories, tools, testing equipment, literature for goods like artillery weapons, rifles, aircrafts etc. except for 12.7mm SRCG, 155mm/45 Cal. Dhanush, L-70 Gun, 84mm RL Mk-III, AK-630 Naval Gun, Light machine gun, MAG Gun.

** To be effective from a date to be notified based on discharging of entire loan and interest liability on account of compensation cess*

Services

S.No.	HSN Code	Description of Service	From	To
1.	9954	(i) Composite supply of works contract services involving predominantly earth work (that is constituting more than 75 percent of the value of the works contract) provided to Government	12% with ITC	18% with ITC
		(ii) Composite supply of works contract provided by a sub-contractor to the main contractor providing services at (i) above to Government	12% with ITC	18% with ITC
		(iii) Composite supply of works contract and associated services, in respect of offshore works contract relating to oil and gas exploration and production in offshore area	12% with ITC	18% with ITC
2.	9963	Supply of "hotel accommodation" having value of supply of a unit of accommodation less than or equal to seven thousand five hundred rupees per unit per day or equivalent	12% with ITC	5% without ITC
3.	9964	(i) Supply of Air transport of passengers in other than economy class	12% with ITC	18% with ITC
		(ii) Supply of Passenger transport by any motor vehicle where fuel cost is included	5% with ITC of input services (in the same line of business)	5% with ITC of input services (in the same line of business)
			12% with ITC	18% with ITC
4.	9965	(i) Supply of Transport of goods by GTA	5% without ITC (RCM/FCM)	5% without ITC (RCM/FCM)
			12% with ITC	18% with ITC
		(ii) Supply of transport of goods in containers by rail by any	12% with ITC	5% without ITC 18% with ITC

		person other than Indian Railways		
		(iii) Supply of transportation of natural gas, petroleum crude, motor spirit, high speed diesel or ATF through pipeline	5% without ITC	5% without ITC
			12% with ITC	18% with ITC
		(iv) Supply of Multimodal transport of goods within India	12% with ITC	5%, where no leg of transport is through air, with restricted ITC (i.e. 5% of input services of goods transportation). 18% with ITC
5.	9966	(i) Supply of Renting of any motor vehicle (with operator) designed to carry passengers where the cost of fuel is included in consideration	5% with ITC of input services (in the same line of business)	5% with ITC of input services (in the same line of business)
			12% with ITC	18% with ITC
		(ii) Supply of Renting of goods carriage (with operator) where fuel cost is included in consideration	12% with ITC	5% with ITC of input services (in the same line of business)
				18% with ITC
6.	9968	(i) Local delivery services (This service is currently taxed at the rate of 18% with ITC as this is covered under SAC 996813 – under the Group Postal and Courier Services)	18% with ITC	18% with ITC (no change)
		(ii) Supply of local delivery services through Electronic Commerce Operator (ECO)	Not currently notified under section 9(5) of the CGST Act	Local delivery services to be notified under section 9(5) of the CGST Act in cases where the person supplying

				such services through electronic commerce operator is not liable for registration under GST • The applicable rate on such services to be 18%. • Local delivery services provided by and through ECO to be excluded from the scope of GTA services.
7.	9971	Supply of Service of third-party insurance of “goods carriage”	12% with ITC	5% with ITC
8.	9973	Leasing or rental services, without operator, of goods which will attract (28%) 40% GST	28% With ITC	40% with ITC
9.	9983	Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both;	12% with ITC	18% with ITC
10.	9986	Support services to exploration, mining or drilling of petroleum crude or natural gas or both.	12% with ITC	18% with ITC
11.	9988	(i) Supply of services by way of job work in relation to umbrella	12% with ITC	5% with ITC
		(ii) Supply of job work services or any treatment or process in	12% with ITC	5% with ITC

		relation to printing of all goods falling under Chapter 48 or 49, which attract GST @12% 5%		
		(iii) Supply of job work in relation to bricks which attract GST at the rate of 5%	12% with ITC	5% with ITC
		(iv) Supply of job-work services in relation goods falling under Chapter 30 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (pharmaceutical products)	12% with ITC	5% with ITC
		(v) Supply of job-work services in relation to Hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975	12% with ITC	5% with ITC
		(vi) Supply of job-work not elsewhere covered (residual entry)	12% with ITC	18% with ITC
12.	9994	(i) Services by way of treatment of effluents by a Common Effluent Treatment Plant;	12% with ITC	5% with ITC
		(ii) Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	12% with ITC	5% with ITC
13.	9996	(i) Services by way of admission to exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.	12% with ITC	5% with ITC
		(ii) Admission to casinos, race clubs, any place having casinos or race clubs, or sporting events like the IPL.	28% With ITC	40% with ITC
		(iii) Services by a race club for licensing of bookmakers in such club.	28% With ITC	40% with ITC

14.	9997	Beauty and physical well-being services falling under group 99972 [This service is currently taxed at the rate of 18% with ITC as this is covered under SAC 9997]	18% with ITC	5% without ITC
15.	Any chapter	Specified Actionable Claims (betting, casinos, gambling, horse racing, lottery, online money gaming) defined as goods (Corresponding changes in the lottery valuation rules are also being carried out)	28% With ITC	40% with ITC

A. Services Proposed to be exempted

S.No.	HSN Code	Description of Service	From	To
1	9971	(i) All individual health insurance, along with reinsurance thereof	18% with ITC	Exemption
		(ii) All individual life insurance, along with reinsurance thereof	18% with ITC	Exemption
