

LIST OF ITEM - RATE CHANGE

No change in rate 5%

- Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs. 2500 per piece
- Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 2500 per piece
- Other made up textile articles, sets of sale value not exceeding Rs 2500 per piece
- Cotton quilts of sale value not exceeding Rs. 2500 per piece
- Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs. 2500 per piece
- Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 2500 per piece
- Other made up textile articles, sets of sale value not exceeding Rs. 2500 per piece
- Cotton quilts of sale value not exceeding Rs. 2500 per piece

No change in rate 18%

- Footwear of sale value exceeding Rs 2500 per pair

18% to NIL or 0%

- Paratha, parotta and other Indian breads by any name called
- Technical documentation in respect of goods exempted under notification No. 19/ 2019-Customs dated 06.07.2019.

- Natural Cut and Polished Diamonds up to 25 cents (1/4 carats) imported under Diamond Imprest Authorization Scheme
- Works of art and antiques
- Flight Motion Simulator and its parts
- Target Motion Simulator and its parts
- Parts, sub-assemblies of HACFS
- Low noise amplifier (Hermetic sealed), vent guide assembly-Return, vent guide assembly-supply, vent guide assembly-NBC for MRSAM system
- Parts and sub-assemblies of IADWS
- Military transport aircraft (C-130, C-295MW)
- Deep Submergence Rescue Vessel
- Unmanned Underwater vessels/platforms
- Ejection Seats for fighter aircrafts
- High performance batteries for drones and specialised equipment
- Communication devices including software defined radios with component and accessories
- Air diving, rebreather sets, diving systems, components and accessories
- Sonobuoys for naval air assets
- Ship launched missiles
- Rockets with calibre more than 100mm
- RPA (Remote Piloted Aircraft) for military use
- 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.

5% to NIL or 0%

- Ultra-High Temperature (UHT) milk
- Chena or paneer, pre-packaged and labelled
- Pizza bread
- Khakhra, chapathi or roti
- Agalsidase Beta, Imiglucerase, Eptacog alfa activated recombinant coagulation factor VIIa
- Erasers

12% to NIL or 0%

- Onasemnogene abeparvovec, Asciminib, Mepolizumab, Pegylated Liposomal Irinotecan, Daratumumab, Daratumumab subcutaneous, Teclistamab, Amivantamab, Alectinib, Risdiplam, Obinutuzumab, Polatuzumab vedotin, Entrectinib, Atezolizumab, Spesolimab, Velaglucerase Alpha, Agalsidase Alfa, Rurioctocog Alpha Pegol, Idursulphatase, Alglucosidase Alfa, Laronidase, Olipudase Alfa, Tepotinib, Avelumab, Emicizumab, Belumosudil, Miglustat, Velmanase Alfa, Alirocumab, Evolocumab, Cystamine Bitartrate, CI-Inhibitor injection, Inclisiran
- Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
- Exercise book, graph book, & laboratory note book and notebooks
- Pencil sharpeners, Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk
- Uncoated paper and paperboard used for exercise book, graph book, laboratory notebook and notebooks

12% to 5%

- Condensed milk
- Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads
- Cheese
- Footwear of sale value not exceeding Rs.2500 per pair
- Brazil nuts, dried, whether or not Shelled or Peeled
- Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (*Corylus* spp.), Chestnuts (*Castanea* spp.), Pistachos, Macadamia nuts, Kola nuts (*Cola* spp.), Pine nuts [other than dried areca nuts]
- Tooth powder, Candles, tapers and the like, All goods-safety matches
- Feeding bottles, Nipples of feeding bottles
- Hand bags and shopping bags, of cotton, Hand bags and shopping bags, of jute
- Tableware and Kitchenware of wood
- Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)
- Parts, trimmings and accessories of articles of heading 6601 or 6602
- Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
- Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china
- Sewing needles
- Kerosene burners, kerosene stoves and wood burning stoves of iron or steel
- Table, kitchen or other household articles of iron & steel; Utensils
- Table, kitchen or other household articles of copper; Utensils
- Brass Kerosene Pressure Stove

- Table, kitchen or other household articles of aluminium; Utensils
- 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
- Bicycles and other cycles (including delivery tricycles), not motorised
- Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712
- Furniture wholly made of bamboo, cane or rattan
- Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof
- 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
- Napkins and napkin liners for babies, clinical diapers
- Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes (other than mangoes sliced, dried) and mangosteens, dried
- 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
- Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 [other than dried tamarind]
- Starches; inulin
- Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503
- Fats of bovine animals, sheep or goats, other than those of heading 1503
- Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
- Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified

- Wool grease and fatty substances derived therefrom (including lanolin)
- Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
- 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
- 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
- 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
- Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products
- Other prepared or preserved meat, meat offal, blood or insects
- Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
- Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
- Crustaceans, molluscs and other aquatic invertebrates prepared or preserved
- All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes (other than those which attract 5% or nil GST)
- Sugar boiled confectionery

- 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
- Extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion)
- Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid
- Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
- Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
- Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006
- Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006
- Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)
- 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
- 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
- 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
- Tender coconut water, pre-packaged and labelled

- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
- Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders
- 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
- Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters
- Namkeens, bhujia, mixture, chabena and similar edible preparations ready for consumption form (other than roasted gram), pre-packaged and labelled
- Diabetic foods
- Drinking water packed in 20 litre bottles
- Soya milk drinks
- Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]
- Beverages containing milk
- Fixed Speed Diesel Engines of power not exceeding 15HP
- Other hand pumps
- Nozzles for drip irrigation equipment or nozzles for sprinklers
- Sprinklers; drip irrigation system including laterals; mechanical sprayers
- Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers; Parts [8432 90]
- Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; parts thereof
- 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

- Composting Machines
- Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)
- Self-loading or self-unloading trailers for agricultural purposes
- Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles
- Gibberellic acid
- Bio-pesticides, namely - *Bacillus thuringiensis* var. *israelensis*, *Bacillus thuringiensis* var. *kurstaki*, *Bacillus thuringiensis* var. *galleriae*, *Bacillus sphaericus*, *Trichoderma viride*, *Trichoderma harzianum*, *Pseudomonas fluorescens*, *Beauveria bassiana*, NPV of *Helicoverpa armigera*, NPV of *Spodoptera litura*, Neem based pesticides, Cymbopogon
- 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
- Solar cookers, Solar water heater and system
- Renewable energy devices and parts for their manufacture:- Bio-gas plant; Solar power-based devices; Solar power generator; Wind mills, Wind Operated Electricity Generator (WOEG); Waste to energy plants / devices; Solar lantern / solar lamp; Ocean waves/tidal waves energy devices/plants; Photo voltaic cells, whether or not assembled in modules or made up into panels.
- Fuel Cell Motor Vehicles including hydrogen vehicles based on fuel cell technology
- Sewing thread of manmade filaments, whether or not put up for retail sale
- Synthetic or artificial filament yarns
- Sewing thread of manmade staple fibres
- Yarn of manmade staple fibres

- Wadding of textile materials and articles thereof; such as absorbent cotton wool (except cigarette filter rods)
- Felt, whether or not impregnate, coated, covered or laminated
- Nonwovens, whether or not impregnated, coated, covered or laminated
- 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
- 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 [other than-(i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yan known by any name in trade parlance]
- 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
- Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics [other than jute twine, coir cordage or ropes]
- Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included
- Carpets and other textile floor coverings, knotted, whether or not made up
- 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
- Carpets and other textile floor coverings (including Turf), tufted, whether or not made up
- Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up

- 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
- Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703
- Gauze, other than narrow fabrics of heading 5806
- 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
- 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
- Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered
- Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles[other than saree fall]
- 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
- Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like
- 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
- 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

- Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon
- Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902
- 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
- Textile wall coverings
- Rubberised textile fabrics, other than those of heading 5902
- Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like
- 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
- Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials
- 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
- 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

- Textile caps
- Hats (knitted/crocheted) or made up from lace or other textile fabrics
- Products wholly made of quilted textile material not exceeding Rs. 2500 per piece
- Anaesthetics, Potassium Iodate, Steam, Iodine, Medical grade oxygen, Medicinal grade hydrogen peroxide
- All Drugs and medicines including: Fluticasone Furoate + Umeclidinium + Vilanterol FF/UMEC/VI, Brentuximab Vedotin, Ocrelizumab, Pertuzumab, Pertuzumab + trastuzumab, Faricimab
- 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
- 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
- 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

- 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
- 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
- Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives and Ostomy appliances]
- All diagnostic kits and reagents, Surgical rubber gloves or medical examination rubber gloves
- Blood glucose monitoring system (Glucometer) and test strips
- Patent Ductus Arteriosus / Atrial Septal Defect occlusion device
- Spectacles and goggles for correcting vision
- Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments
- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus

- Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
- 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
- Other Drugs and medicines intended for personal use
- Mathematical boxes, geometry boxes and colour boxes
- Mechanical wood pulp, Chemical wood pulp, soda or sulphate, other than dissolving grades, Chemical wood pulp, sulphite, other than dissolving grades
- Wood pulp obtained by a combination of mechanical and chemical pulping processes
- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material
- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
- Cartons, boxes and cases of: Corrugated paper or paper boards; or Non-corrugated paper or paper board
- Paper pulp moulded trays
- Paper splints for matches, whether or not waxed, Asphaltic roofing sheets
- Paper Sack and Bio degradable bags
- Gloves specially designed for use in sports
- Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]
- Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]

- Sports goods other than articles and equipment for general physical exercise
- 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
- 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
- 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
- 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
- Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
- 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
- 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)
- The following goods, namely: Cement Bonded Particle Board; Jute Particle Board; Rice Husk Board; Glass-fibre Reinforced Gypsum Board (GRG); Sisal-fibre Boards; Bagasse Board; and Cotton Stalk Particle Board; Particle/fibre board manufactured from agricultural crop residues
- 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

- Wood wool; wood flour
- Railway or tramway sleepers (cross-ties) of wood
- 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]
- Bamboo flooring
- 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
- Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves
- Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
- Bamboo wood building joinery
- 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
- 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]

- Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
- Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
- Agglomerated cork (with or without a binding substance) and articles of agglomerated cork
- Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc
- Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles
- Live horses
- Marble and travertine blocks
- Granite blocks
- Natural menthol
- Following goods from natural menthol namely: Menthol and menthol crystals, Peppermint (Mentha oil), Fractionated/ de-terpinated mentha oil (DTMO), De-mentholised oil(DMO), Spearmint oil, Mentha piperita oil
- Photographic plates and film for x-ray for medical use
- Photographic plates and films, exposed and developed, other than cinematographic film
- Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films
- Silicon wafers
- Plastic beads
- Latex Rubber Thread
- Rubber bands
- whips, riding-crops and the like

- Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic
- Glasses for corrective spectacles and flint buttons
- Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns
- Milk cans made of Iron, Steel, or Aluminium
- Animal shoe nails
- Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metal bidriware
- Hand operated rubber roller
- Contact lenses; Spectacle lenses
- Frames and mountings for spectacles, goggles or the like, and parts thereof
- Coir products [except coir mattresses]
- Slide fasteners and parts thereof

18% to 5%

- Malt, whether or not roasted
- Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products [other than tamarind kernel powder]
- All goods i.e. Margarine, Linoxyn
- Glycerol, crude; glycerol waters and glycerol lyes
- Talcum powder, Face powder, Hair oil, shampoo, Dental floss, toothpaste
- Shaving cream, shaving lotion, aftershave lotion
- Toilet Soap (other than industrial soap) in the form of bars, cakes, moulded pieces or shapes
- Tooth brushes including dental-plate brushes
- Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured
- Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes
- Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel [other than palmyra sugar and Palmyra jaggery]
- Sugar confectionery [other than mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets, gajak and sugar boiled confectionery]
- Cocoa butter, fat and oil
- Cocoa powder, not containing added sugar or sweetening matter
- Chocolates and other food preparations containing cocoa
- 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

- All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes
- 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
- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee
- 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
- Soups and broths and preparations therefor; homogenised composite food preparations
- Ice cream and other edible ice, whether or not containing cocoa
- Food preparations not elsewhere specified or included
- Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured
- Plant-based milk drinks, ready for direct consumption as beverages
- 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
- Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches
- Bidi wrapper leaves (tendu)

- Indian katha
- Sulphuric acid, Nitric acid, Ammonia
- Rear tractor tyres and rear tractor tyre tubes
- Tyre for tractors, Tube for tractor tyres
- Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor
- Hydraulic Pumps for Tractors
- Parts of tractors namely: Tractor wheel rim, centre housing, housing transmission, support front axle
- Bumpers and parts thereof for tractors, Brakes assembly and its parts thereof for tractors
- Gear boxes and parts thereof for tractors, Transaxles and its parts thereof for tractors
- Road wheels and parts and accessories thereof for tractors
- Radiator assembly for tractors and parts thereof; Cooling system for tractor engine and parts thereof
- Silencer assembly for tractors and parts thereof
- Clutch assembly and its parts thereof for tractors
- Steering wheels and its parts thereof for tractor
- Hydraulic and its parts thereof for tractors
- Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors
- Synthetic or artificial filament tow
- Synthetic or artificial staple fibres
- Waste of manmade fibres
- Thermometers for medical, surgical, dental or veterinary usage
- Instruments and apparatus for medical, surgical, dental or veterinary uses for physical or chemical analysis.

18% to 40%

- *Pan masala
- All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured
- Caffeinated Beverages
- Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice
- *Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
- *Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
- *Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences
- *Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
- *Products containing tobacco or nicotine substitutes and intended for inhalation without combustion
- 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.4,5,6,7,8 and 9 of above table [wherein 28% to 18% is mentioned]
- 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
- 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
- Motor cycles of engine capacity exceeding 350 cc
- Aircraft for personal use.
- Yacht and other vessels for pleasure or sports

28% to 18%

- *Bidi
- 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
- Dish washing machines, household [8422 11 00] and other [8422 19 00]
- 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).
- 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]
- Road tractors for semi-trailers of engine capacity more than 1800 cc
- 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]
- 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.
- Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm.
- Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles
- Three wheeled vehicles

- 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
- Motor vehicles with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion, of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm
- Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]
- Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705
- Bodies (including cabs), for the motor vehicles of headings 8701 to 8705
- Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]
- 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
- Parts and accessories of vehicles of heading 8711
- Rowing boats and canoes, Seats of a kind used for motor vehicles
- All dutiable articles intended for personal use

18% to 40%

- Other non-alcoholic beverages

5% to 18%

- Coal; briquettes, ovoids and similar solid fuels manufactured from coal
- Lignite, whether or not agglomerated, excluding jet
- Peat (including peat litter), whether or not agglomerated

12% to 18%

- Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 2500 per piece
- Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 2500 per piece
- Other made up textile articles, sets of sale value exceeding Rs. 2500 per piece [other than Worn clothing and other worn articles; rags]
- Cotton quilts of sale value exceeding Rs. 2500 per piece
- Products wholly made of quilted textile material exceeding Rs. 2500 per piece
- Chemical wood pulp, dissolving grades
- Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803 [other than Uncoated paper and paperboard used for exercise book, graph book, laboratory notebook and notebooks]
- Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803
- Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter
- Greaseproof papers, Glassine papers
- 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
- 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

- 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