

RATE AND HSN **CODE OF GST**

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RATE OF GST ON GOODS

The GST rate structure for goods have been notified. For convenience, goods have been organised rate-wise in schedules I to VII as per details given below.

SCHEDULE I: LIST OF GOODS AT NIL RATE

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
1.	0101	Live asses, mules and hinnies	NIL
2.	0102	Live bovine animals	NIL
3.	0103	Live swine	NIL
4.	0104	Live sheep and goats	NIL
5.	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	NIL
6.	0106	Other live animal such as Mammals, Birds, Insects	NIL
7.	0201	Meat of bovine animals, fresh and chilled.	NIL
8.	0202	Meat of bovine animals frozen [other than frozen and put up in unit	NIL
9.	0203	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]	NIL
10.	0204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in	NIL
11.	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit	NIL
12.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit	NIL

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
13.	0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]	NIL
14.	0208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and	NIL
15.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit	NIL
16.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other	NIL
17.	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers	NIL
18.	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and	NIL
19.	0301	Live fish.	NIL
20.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304	NIL
21.	0304	Fish fillets and other fish meat (whether or not minced), fresh or	NIL
22.	0306	Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.	NIL
			NIL

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
23.	0307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.	NIL
24.	0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.	NIL
25.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra	NIL
26.	0403	Curd; Lassi; Butter milk	NIL
27.	0406	Chena or paneer, other than put up in unit containers and bearing a registered brand name;	NIL
28.	0407	Birds' eggs, in shell, fresh, preserved or cooked	NIL
29.	0409	Natural honey, other than put up in unit container and bearing a registered brand name	NIL
30.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair	NIL
31.	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products	NIL
32.	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers;etc.	NIL
33.	0511	Semen including frozen semen	NIL

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
34.	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	NIL
35.	0701	Potatoes, fresh or chilled.	NIL
36.	0702	Tomatoes, fresh or chilled.	NIL
37.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	NIL
38.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	NIL
39.	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	NIL
40.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	NIL
41.	0707	Cucumbers and gherkins, fresh or chilled.	NIL
42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	NIL
43.	0709	Other vegetables, fresh or chilled.	NIL
44.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	NIL
45.	0713	Dried leguminous vegetables, shelled, whether or not skinned or	NIL
46.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago	NIL
47.	0801	Coconuts, fresh or dried, whether or not	NIL
48.	0801	Brazil nuts, fresh, whether or not shelled	NIL

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
49.	0802	Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (Coryius spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, fresh, whether or	NIL
50.	0803	Bananas, including plantains, fresh or dried	NIL
51.	0804	Dates, figs, pineapples, avocados, gua- vas, mangoes and	NIL
52.	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),	NIL
53.	0806	Grapes, fresh	NIL
54.	0807	Melons (including watermelons) and papaws (papayas), fresh.	NIL
55.	0808	Apples, pears and quinces, fresh.	NIL
56.	0809	Apricots, cherries, peaches (including nectarines), plums and	NIL
57.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapo- ta (chico), Custard-apple (ata), Bore, Lichi, fresh.	NIL
58.	0814	Peel of citrus fruit or melons (including watermelons), fresh.	NIL
			NIL

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
59.	9	All goods of seed quality	NIL
60.	0901	Coffee beans, not roasted	NIL
61.	0902	Unprocessed green leaves of tea	NIL
62.	0909	Seeds of anise, badian, fennel, corian- der, cumin or caraway; juniper berries [of seed quality]	NIL
63.	0910 11 10	Fresh ginger, other than in processed form	NIL
64.	0910 30 10	Fresh turmeric, other than in processed	NIL
65.	1001	Wheat and meslin [other than those put up in unit container and bearing a	NIL
66.	1002	Rye [other than those put up in unit con- tainer and bearing a registered brand name]	NIL
67.	1003	Barley [other than those put up in unit container and bearing a registered brand name]	NIL
68.	1004	Oats [other than those put up in unit container and bearing a registered brand name]	NIL
69.	1005	Maize (corn) [other than those put up in unit container and bearing a registered brand name]	NIL
70.	1006	Rice [other than those put up in unit container and bearing a registered brand name]	NIL
71.	1007	Grain sorghum [other than those put up in unit container and bearing a regis- tered brand name]	NIL

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
72.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] [other than those put up in unit container and bearing a registered brand	NIL
73.	1101	Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].	NIL
74.	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name]	NIL
75.	1103	Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered	NIL
76.	1104	Cereal grains hulled	NIL
77.	1105	Flour, of potatoes [other than those put up in unit container and bearing a regis-	NIL
78.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered	NIL
79.	12	All goods of seed quality	NIL
80.	1201	Soya beans, whether or not broken, of seed quality.	NIL

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.	NIL
82.	1204	Linseed, whether or not broken, of seed	NIL
83.	1205	Rape or colza seeds, whether or not broken, of seed quality.	NIL
84.	1206	Sunflower seeds, whether or not broken, of seed quality.	NIL
85.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken	NIL NIL
86.	1209	Seeds, fruit and spores, of a kind used	NIL
87.	1210	Hop cones, fresh.	NIL
88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.	NIL
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.	NIL
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the	NIL

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
91.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	NIL
92.	1301	Lac and Shellac	NIL
93.	1404 90 40	Betel leaves	NIL
94.	1701 or 1702	Jaggery of all types including Cane Jag- gery (gur) and Palmyra Jaggery	NIL
95.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, common- ly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki	NIL NIL
96.	1905	Pappad, by whatever name it is known,	NIL
97.	1905	Bread (branded or otherwise), except when served for consumption and pizza bread	NIL
98.	2106	Prasadam supplied by religious places like temples, mosques, churches, gu- rudwaras, dargahs,	NIL
99.	2201	Water [other than aerated, mineral, pu- rified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]	NIL
100.	2201	Non-alcoholic Toddy, Neera including date and palm neera	NIL
101.	2202 90 90	Tender coconut water other than put up in unit container and bearing a regis- tered brand name	NIL

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
102.	2302, 2304, 2305, 2306, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran	NIL
103.	2501	Salt, all types	NIL
104.	2716 00 00	Electrical energy	NIL
105.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002	NIL
106.	3002	Human Blood and its components	NIL
107.	3006	All types of contraceptives	NIL
108.	3101	All goods and organic manure [other than put up in unit containers and bearing a registered brand name]	NIL
109.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur,	NIL
110.	3825	Municipal waste, sewage sludge, clinical waste	NIL
111.	3926	Plastic bangles	NIL
112.	4014	Condoms and contraceptives	NIL
113.	4401	Firewood or fuel wood	NIL
114.	4402	Wood charcoal (including shell or nut charcoal), whether or not	NIL
115.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized	NIL
116.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government	NIL
117.	48 / 4907	Rupee notes when sold to the Reserve	NIL

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
118.	4907	Cheques, loose or in book form	NIL
119.	4901	Printed books, including Braille books	NIL
120.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising	NIL
121.	4903	Children's picture, drawing or colouring books	NIL
122.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	NIL
123.	5001	Silkworm laying, cocoon	NIL
124.	5002	Raw silk	NIL
125.	5003	Silk waste	NIL
126.	5101	Wool, not carded or combed	NIL
127.	5102	Fine or coarse animal hair, not carded or combed	NIL
128.	5103	Waste of wool or of fine or coarse animal hair	NIL
129.	52	Gandhi Topi	NIL
130.	52	Khadi yarn	NIL
131.	5303	Jute fibres, raw or processed but not spun	NIL
132.	5305	Coconut, coir fibre	NIL
133.	63	Indian National Flag	NIL
134.	6703	Human hair, dressed, thinned, bleached or otherwise worked	NIL
135.	6912 00 40	Earthen pot and clay lamps	NIL
136.	7018	Glass bangles (except those made from precious metals)	NIL

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
137.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or	NIL
138.	8445	Amber charkha	NIL
139.	8446	Handloom [weaving machinery]	NIL
140.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	NIL
141.	8803	Parts of goods of heading 8801	NIL
142.	9021	Hearing aids	NIL
143.	92	Indigenous handmade musical instruments	NIL
144.	9603	Muddhas made of sarkanda and phool bahari jhadoo	NIL
145.	9609	Slate pencils and chalk sticks	NIL
146.	9610 00 00	Slates	NIL
147.	9803	Passenger baggage	NIL

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
148.	Any chapter	Puja samagri namely: (i) Rudraksha, rudraksha mala, tulasi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey [proposed GST Nil] (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra)	NIL
149.	-	Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case	NIL

SCHEDULE II: LIST OF GOODS AT 0.25% RATE

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
1.	7102	Diamonds, non-industrial unworked or simply sawn, cleaved or bruted	0.25%
2.	7103	Precious stones (other than diamonds) and semi-precious stones, unworked or simply sawn or	0.25%
3.	7104	Synthetic or reconstructed precious or semi-precious stones, unworked or simply sawn or roughly shaped	0.25%

SCHEDULE III: LIST OF GOODS AT 3% RATE

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
1.	7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport	3%
2.	7102	Diamonds, whether or not worked, but not mounted or set [other than Non-Industrial Unworked or simply sawn, cleaved or bruted]	3%
3.	7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]	3%
4.	7104	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]	3%
5.	7105	Dust and powder of natural or synthetic precious or semi-precious stones	3%
6.	7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	3%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
7.	7107	Base metals clad with silver, not further worked than semi-	3%
8.	7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder	3%
9.	7109	Base metals or silver, clad with gold, not further worked than semi-	3%
10.	7110	Platinum, unwrought or in semi-manufactured forms, or in powder	3%
11.	7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	3%
12.	7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.	3%
13.	7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	3%
14.	7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	3%
15.	7115	Other articles of precious metal or of metal clad with precious metal	3%
16.	7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural-	3%
17.	7117	Imitation jewellery	3%
18.	7118	Coin	3%

SCHEDULE IV: LIST OF GOODS AT 5% RATE

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
1.	0303	Fish, frozen, excluding fish fillets and other fish meat of heading	5%
2.	0304	Fish fillets and other fish meat (whether or not minced), frozen	5%
3.	0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	5%
4.	0306	Crustaceans, whether in shell or not, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, frozen, dried, salted or in brine; flours, meals and pellets of	5%
5.	0307	Molluscs, whether in shell or not, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human	5%
6.	0308	Aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process: flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
7.	0401	Ultra High Temperature (UHT) milk	5%
8.	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter, including skimmed milk powder, milk food for babies [other than condensed milk]	5%
9.	0403	Cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	5%
10.	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified	5%
11.	0406	Chena or paneer put up in unit container and bearing a registered	5%
12.	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other	5%
13.	0409	Natural honey, put up in unit container and bearing a registered brand name	5%
14.	0410	Edible products of animal origin, not elsewhere specified or	5%
15.	0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
16.	0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	5%
17.	0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated	5%
18.	0507 [Except 050790]	Ivory, tortoise-shell, whalebone and whalebone hair, horns, unworked or simply prepared but not cut to shape; powder and waste of these	5%
19.	0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut	5%
20.	0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or other-wise	5%
21.	0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption, other than semen including frozen	5%
22.	7	Herb, bark, dry plant, dry root, commonly known as jaribooti and dry	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
23.	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	5%
24.	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other pre- servative solutions), but unsuitable in that state for immediate	5%
25.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split [put up in unit container and bearing a registered brand name]	5%
26.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen or dried, whether or not sliced or in the	5%
27.	0801	Cashewnuts, whether or not shelled or	5%
28.	0802	Dried areca nuts, whether or not shelled	5%
29.	0802	Dried chestnuts (singhada), whether or	5%
30.	08	Dried makhana, whether or not shelled	5%
31.	0806	Grapes, dried, and raisins	5%
32.	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
33.	0812	Fruit and nuts, provisionally preserved (for example, by Sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate	5%
34.	0814	Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in sulphur water or in other	5%
35.	0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion [other than coffee beans not roasted]	5%
36.	0902	Tea, whether or not flavoured [other than unprocessed green leaves of tea]	5%
37.	0903	Maté	5%
38.	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus	5%
39.	0905	Vanilla	
40.	0906	Cinnamon and cinnamon-tree flowers	5%
41.	0907	Cloves (whole fruit, cloves and stems)	5%
42.	0908	Nutmeg, mace and cardamoms	
43.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [other than of seed	5%
44.	0910 [other than 0910 11 10, 0910 30 10]	Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
45.	10	All goods i.e. cereals, put up in unit container and bearing a registered brand name	5%
46.	1001	Wheat and meslin put up in unit container and bearing a registered brand name	5%
47.	1002	Rye put up in unit container and bearing a registered brand name	5%
48.	1003	Barley put up in unit container and bearing a registered brand name	5%
49.	1004	Oats put up in unit container and bearing a registered brand name	5%
50.	1005	Maize (corn) put up in unit container and bearing a registered	5%
51.	1006	Rice put up in unit container and bearing a registered brand name	5%
52.	1007	Grain sorghum put up in unit container and bearing a registered	5%
53.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragij put up in unit container and bearing a registered brand name	5%
54.	1101	Wheat or meslin flour put up in unit container and bearing a registered brand name.	5%
55.	1102	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc. put up in unit container and bearing	5%
56.	1103	Cereal groats, meal and pellets, including suji and dalia, put up in unit container and bearing a registered	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
57.	1104	Cereal grains otherwise worked (for example, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground [other than hulled	5%
58.	1105	Meal, powder, flakes, granules and pellets of potatoes put up in unit	5%
59.	1106	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, put up in unit container	5%
60.	1106 10 10	Guar meal	
61.	1106 10 90	Guar gum refined split	5%
62.	1109 00 00	Wheat gluten, whether or not dried	5%
63.	12	All goods other than of seed quality	
64.	1201	Soya beans, whether or not broken other than of seed quality.	5%
65.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken other than of	5%
66.	1203	Copra other than of seed quality	
67.	1204	Linseed, whether or not broken other than of seed quality.	5%
68.	1205	Rape or colza seeds, whether or not broken other than of seed	5%
69.	1206	Sunflower seeds, whether or not broken other than of seed quality	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
70.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed	5%
71.	1208	Flour and meals of oil seeds or oleagi-	5%
72.	1210	Hop cones, dried, whether or not ground, powdered or in the form of pellets; lupulin	5%
73.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered	5%
74.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichoriumintybus-sativum) of a kind used primarily for human consumption, not elsewhere specified	5%
75.	1301	Natural gums, resins, gum-resins and oleoresins (for example, balsams) [other than lac and	5%
76.	1301	Compounded asafoetida commonly known as heeng	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
77.	1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal	5%
78.	1404 [other than 1404 90 10, 1404 90 40, 1404 90 50]	Vegetable products not elsewhere specified or included such as cotton linters, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, coconut shell, unworked, Rudraksha seeds [other than bidi wrapper leaves (tendu),	5%
79.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically	5%
80.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	5%
81.	1509	Olive oil and its fractions, whether or not refined, but not chemically	5%
82.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions	5%
83.	1511	Palm oil and its fractions, whether or not refined, but not chemically	5%
84.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
85.	1513	Coconut (copra), palm kernel or babas- su oil and fractions thereof, whether or not refined, but not	5%
86.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	5%
87.	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemi- cally modified.	5%
88.	1516	Vegetable fats and oils and their frac- tions, partly or wholly hydrogenated, inter-esterified, re- esterified or elaid- inised, whether or not refined, but not further	5%
89.	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	5%
90.	1518	Vegetable fats and oils and their frac- tions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516	5%
91.	1701	Beet sugar, cane sugar, khandsari sugar	5%
92.	1702	Palmyra sugar	5%
93.	1801	Cocoa beans whole or broken, raw or roasted	5%
94.	1802	Cocoa shells, husks, skins and other cocoa waste	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
95.	1803	Cocoa paste whether or not de-fatted	
96.	1901 20 00	Mixes and doughs for the preparation of	5%
97.	1902	Seviyan (vermicelli)	5%
98.	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar	5%
99.	1905	Pizza bread	5%
100.	1905 40 00	Rusks, toasted bread and similar toast- ed products	5%
101.	2106 90	Sweetmeats	
102.	2201 90 10	Ice and snow	5%
103.	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates,	5%
104.	2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in	5%
105.	2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil [other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives,	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
106.	2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran	5%
107.	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates	5%
108.	2307	Wine lees; argol	5%
109.	2401	Tobacco leaves	
110.	2502	Unroasted iron pyrites.	5%
111.	2503[except 2503 00 10]	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur [other than sulphur recovered as by-product in refining of crude oil]	5%
112.	2504	Natural graphite.	
113.	2505	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
114.	2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rect-	5%
115.	2507	Kaolin and other kaolinic clays, whether	5%
116.	2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	5%
117.	2509	Chalk.	
118.	2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	5%
119.	2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816.	5%
120.	2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity	5%
121.	2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not	5%
122.	2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square)	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
123.	2515 [Except 2515 12 10, 2515 12 20, 2515 12 90]	Ecaussine and other calcareous monumental or building stone; alabaster [other than marble and travertine]	5%
124.	2516 [Except 2516 11 00, 2516 12 00]	Porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including	5%
125.	2516 11 00	Granite crude or roughly trimmed	5%
126.	2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules of cement and powder of stones heading 2515 or 2516 whether or not heat	5%
127.	2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix. 2518 10 dolomite, Not calcined or sintered	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
128.	2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or	5%
129.	2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	5%
130.	2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	5%
131.	2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading	5%
132.	2524	Asbestos	5%
133.	2525	Mica, including splitting; mica waste.	
134.	2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including	5%
135.	2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of	5%
136.	2529	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.	5%
137.	2530	Mineral substances not elsewhere specified or included.	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
138.	26 [other than 2619, 2620, 2621]	All ores and concentrates [other than slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel; slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds; other slag and ash, including seaweed ash (kelp); ash and	5%
139.	2601	Iron ores and concentrates, including roasted iron pyrites	5%
140.	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	5%
141.	2603	Copper ores and concentrates.	5%
142.	2604	Nickel ores and concentrates.	5%
143.	2605	Cobalt ores and concentrates.	5%
144.	2606	Aluminium ores and concentrates.	5%
145.	2607	Lead ores and concentrates.	5%
146.	2608	Zinc ores and concentrates.	5%
147.	2609	Tin ores and concentrates.	5%
148.	2610	Chromium ores and concentrates.	5%
149.	2611	Tungsten ores and concentrates.	5%
150.	2612	Uranium or thorium ores and concentrates.	5%
151.	2613	Molybdenum ores and concentrates.	5%
152.	2614	Titanium ores and concentrates.	5%
153.	2615	Niobium, tantalum, vanadium or zirconium	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
154.	2616	Precious metal ores and	5%
155.	2617	Other ores and concentrates	5%
156.	2618	Granulated slag (slag sand) from the manufacture of iron or steel	5%
157.	27	Bio-gas	5%
158.	2701	Coal; briquettes, ovoids and similar sol-	5%
159.	2702	Lignite, whether or not agglomerated, excluding jet	5%
160.	2703	Peat (including peat litter), whether or not agglomerated	5%
161.	2704	Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	5%
162.	2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous	5%
163.	2706	Tar distilled from coal, from lignite or from peat	5%
164.	2710	Kerosene PDS	5%
165.	2711 12 00, 2711 13 00, 2710 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or	5%
166.	28	Thorium oxalate	5%
167.	28	Enriched KBF ₄ (enriched potassium fluoborate)	5%
168.	28	Enriched elemental boron	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
169.	28	Nuclear fuel	5%
170.	2805 11	Nuclear grade sodium	5%
171.	2845	Heavy water and other nuclear fuels	5%
172.	2853	Compressed air	5%
173.	30	Insulin	5%
174.	3002, 3006	Animal or Human Blood Vaccines	5%
175.	30	Diagnostic kits for detection of all types	5%
176.	30	Desferrioxamine injection or	5%
177.	30	Cyclosporin	5%
178.	30	Medicaments (including veterinary me- dicaments) used in bio-chemic	5%
179.	30	Oral re-hydration salts	5%
180.	30	Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1 appended to this Schedule	5%
181.	30	Formulations manufactured from the bulk drugs specified in List 2 appended to this Schedule	5%
182.	3101	All goods i.e. animal or vegetable fer- tilisers or organic fertilisers put up in unit containers and bearing a brand	5%
182A.	3102	Mineral or chemical fertilisers, nitroge- nous, other than those which are clearly not to be used as fertilizers	5%
182B.	3103	Mineral or chemical fertilisers, phos- phatic, other than those which are clear- ly not to be used as fertilizers	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
182C.	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers	5%
182D.	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, other than those which are clearly not	5%
183.	32	Wattle extract, quebracho extract, chestnut extract	5%
184.	3202	Enzymatic preparations for pre-	5%
185.	3307 41 00	Agarbatti	5%
186.	3402	Sulphonated castor oil, fish oil or sperm	5%
187.	3605 00 10	Handmade safety matches Explanation.– For the purposes of this entry, handmade matches mean matches, in or in relation to the manufacture of which, none of the following processes is ordinarily carried on with the aid of power, namely: (i) frame filling; (ii) dipping of splints in the composition for match heads; (iii) filling of boxes with matches;	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
188.	4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	5%
189.	4016	Toy balloons made of natural rubber latex	5%
190.	4011, 4013	Pneumatic tyres or inner tubes, of rubber, of a kind used on / in bicycles, cycle-rickshaws and three wheeled	5%
191.	4016	Erasers	5%
192.	4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared),	5%
193.	4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not	5%
194.	4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired	5%
195.	4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not	5%
196.	4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
197.	4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further	5%
198.	4401	Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	5%
199.	4801	Newsprint, in rolls or sheets	5%
200.	4823	Kites	5%
201.	4901	Brochures, leaflets and similar printed matter, whether or not in single	5%
202.	5004 to 5006	Silk yarn	5%
203.	5007	Woven fabrics of silk or of silk waste	5%
204.	5104	Garneted stock of wool or of fine or coarse animal hair, shoddy	5%
205.	5105	Wool and fine or coarse animal hair, carded or combed	5%
206.	5106 to 5110	Yarn of wool or of animal hair	5%
207.	5111 to 5113	Woven fabrics of wool or of animal	5%
208.	5201 to 5203	Cotton and Cotton waste	5%
209.	5204	Cotton sewing thread, whether or not put up for retail sale	5%
210.	5205 to 5207	Cotton yarn [other than khadi yarn]	5%
211.	5208 to 5212	Woven fabrics of cotton	5%
212.	5301	All goods i.e. flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted	5%
213.	5302	True hemp (Cannabis sativa L), raw or processed but not spun; tow and waste of true hemp (including yarn waste	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
214.	5303	All goods i.e. textile bast fibres [other than jute fibres, raw or processed but not spun]; tow and waste of these fibres (including yarn waste and garneted stock)	5%
215.	5305 to 5308	All goods [other than coconut coir fibre] including yarn of flax, jute, other tex- tile bast fibres, other vegetable textile fibres; paper yarn	5%
216.	5309 to 5311	Woven fabrics of other vegetable textile	5%
217.	5407, 5408	Woven fabrics of manmade textile ma- terials	5%
218.	5512 to 5516	Woven fabrics of manmade staple	5%
219.	5705	Coir mats, matting and floor covering	5%
220.	5809, 5810	Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gotasitara, naqsi, kora, glass beads, badla, glzal	5%
221.	60	Knitted or crocheted fabrics [All	5%
222.	61	Articles of apparel and clothing acces- sories, knitted or crocheted, of sale value not exceeding Rs. 1000	5%
223.	62	Articles of apparel and clothing acces- sories, not knitted or crocheted, of sale value not	5%
224.	63	Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value not exceeding Rs. 1000 per piece	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
225.	64	Footwear having a retail sale price not exceeding Rs.500 per pair, provided that such retail sale price is indelibly marked or embossed on the footwear itself.	5%
226.	6901 00 10	Bricks of fossil meals or similar siliceous	5%
227.	6904 10 00	Building bricks	5%
228.	6905 10 00	Earthen or roofing tiles	5%
229.	7018	Glass beads.	5%
230.	84	Pawan Chakki that is Air Based Atta Chakki	5%
231.	8413, 8413 91	Hand pumps and parts thereof	5%
232.	8419 19	Solar water heater and system	5%
233.	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than	5%
234.	84 or 85	Following renewable energy devices & parts for their manufacture (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants/devices (f) Solar lantern/solar lamp	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
235.	8601	Rail locomotives powered from an external source of electricity or by electric accumulators	5%
236.	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof	5%
237.	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604	5%
238.	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	5%
239.	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	5%
240.	8606	Railway or tramway goods vans and wagons, not self-propelled	5%
241.	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
242.	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts	5%
243.	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled	5%
244.	8802	Other aircraft (for example, helicopters, aeroplanes), other than those for	5%
245.	8803	Parts of goods of heading 8802	5%
246.	8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods	5%
247.	8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	5%
248.	8904	Tugs and pusher craft	5%
249.	8905	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	5%
250.	8906	Other vessels, including warships and lifeboats other than rowing boats	5%
251.	8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
252.	Any chapter	Parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907	5%
253.	90	Coronary stents and coronary stent systems for use with cardiac	5%
254.	90 or any other Chapter	Artificial kidney	5%
255.	90 or 84	Disposable sterilized dialyzer or micro barrier of artificial kidney	5%
256.	90 or any other Chapter	Parts of the following goods, namely: (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Brailers; and (vi) Artificial limbs	5%
257.	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 3 appended to this	5%
258.	9405 50 31	Kerosene pressure lantern	5%
259.	9405 91 00, 9405 92 00 or 9405 99 00	Parts of kerosene pressure lanterns including gas mantles	5%
260.	9603 10 00	Broomsticks	5%
261.	9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907	5%
262.	9705	Numismatic coins	5%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
263.	9804	Drugs or medicines including their salts and esters and diagnostic test kits specified at S.No.180 above and For- mulations specified at S.No.181 above, intended for personal use.	5%

List 1 [See S.No.180 of the Schedule IV]

- (1) Amikacin
- (2) Amphotericin-B
- (3) Amrinone
- (4) Aprotinin
- (5) Baclofen
- (6) Bleomycin
- (7) Busulphan
- (8) BCG vaccine, Iopromide, Iotrolan
- (9) Chlorambucil
- (10) Chorionic Gonadotrophin
- (11) Clindamycin
- (12) Cyclophosphamide
- (13) Dactinomycin
- (14) Daunorubicin
- (15) Desferrioxamine
- (16) Dimercaprol
- (17) Disopyramide phosphate
- (18) Dopamine
- (19) Eptifibatide
- (20) Glucagon
- (21) Hydroxyurea
- (22) Isoprenaline
- (23) Isoflurane
- (24) Lactulose
- (25) Lomustine
- (26) Latanoprost
- (27) Melphalan
- (28) Mesna

- (29) Methotrexate
- (30) MMR (Measles, mumps and rubella) vaccine
- (31) Mustin Hydrochloride
- (32) Pancuronium Bromide
- (33) Praziquantel
- (34) Protamine
- (35) Quinidine
- (36) Sodium Cromoglycate spin caps and cartridges
- (37) Sodium Hyaluronatesterile 1% and 1.4% solution
- (38) Somatostatin
- (39) Strontium Chloride (85Sr.)
- (40) Thioguanine
- (41) Tobramycin
- (42) TetanusImmunoglobulin
- (43) Typhoid Vaccines:
 - (a) VI Antigen of Salmonella Typhi, and
 - (b) Ty2la cells and attenuated non-pathogenic strains of S.Typhi
- (44) Tretinoin
- (45) Tribavirin / Ribavirin
- (46) Urokinase
- (47) Ursodeoxycholic Acid
- (48) Vancomycin
- (49) Vasopressin
- (50) Vecuronium Bromide
- (51) Zidovudine
- (52) 5-Fluorouracil
- (53) Pegulated Liposomal Doxorubicin Hydrochloride injection
- (54) Ketoanalogue preparation of essential amino acids
- (55) Pergolide
- (56) Kit for bedside assay of Troponin-T
- (57) Solution for storing, transporting, flushing donor organs for transplant
- (58) Miltefosine
- (59) Milrinone Lactate
- (60) Methoxy Isobutyle Isonitrile (MIBI)
- (61) Haemophilus Influenzae Type b Vaccine
- (62) Mycophenolate Sodium
- (63) Verteporfin
- (64) Daclizumab

- (65) Ganciclovir
- (66) Drotrecoginalfa (activated)
- (67) Eptacogalfa activated recombinant coagulation factor VIIa
- (68) Muromonab CD3
- (69) Japanese encephalitis vaccine
- (70) Valganciclovir
- (71) Low molecular weight heparin
- (72) Efavirenz
- (73) Emtricitabine;
- (74) Azathioprine;
- (75) Antinomycin D;
- (76) Cytosine Arabinoside (Cytarabine);
- (77) Vinblastine Sulphate
- (78) Vincristine;
- (79) Eurocollins Solution;
- (80) Everolimus tablets/dispersible tablets;
- (81) Poractant alfa
- (82) Troponin-I whole blood test kit;
- (83) Blower/mister kit for beating heart surgery;
- (84) Fluoro Enzyme Immunoassay Diagnostic kits.
- (85) Tablet Telbivudine
- (86) Injection Exenatide
- (87) DTaP-IPV-Hibor PRP-T combined Vaccine
- (88) Pneumococcal-7 Valent Conjugate Vaccine (Diphtheria CRM197 Protein)
- (89) Injection Thyrotropin Alfa
- (90) Injection Omalizumab.
- (91) Abatacept
- (92) Daptomycin
- (93) Entacevir
- (94) Fondaparinux Sodium
- (95) Influenza Vaccine
- (96) Ixabepilone
- (97) Lapatinib
- (98) Pegaptanib Sodium injection
- (99) Sunitinib Malate
- (100) Tocilizumab
- (101) Agalsidase Beta
- (102) Anidulafungin

- (103) Caspofungin acetate
- (104) Desflurane USP
- (105) Haemostatic Matrix with Gelatin and human Thrombin
- (106) Imiglucerase
- (107) Maraviroc
- (108) Radiographic contrast media (Sodium and Meglumine ioxitalamate, lobitridol and Sodium and meglumine ioxaglate)
- (109) Sorafenib tosylate
- (110) Varenciline tartrate
- (111) ⁹⁰Yttrium
- (112) Nilotinib
- (113) Pneumococcal acchride Conjugate vaccine adsorbed 13-valent suspension for injection
- (114) Micafungin sodium for injection
- (115) Bevacizumab
- (116) Raltegravir potassium
- (117) Rotavirus Vaccine (Live Oral Pentavalent)
- (118) Pneumococcal Polysaccharide Vaccine
- (119) Temsirolimus Concentrate for infusion for injection
- (120) Natalizumab
- (121) Octreotide
- (122) Somatropin
- (123) Aurothiomalate Sodium
- (124) Asparaginase
- (125) Agglutinating Sera
- (126) Anti-Diphtheria Normal Human Immunoglobulin
- (127) Anti-human lymphocyte immunoglobulin IV
- (128) Anti-human thymocyte immunoglobulin IV
- (129) Anti-Pertussis Normal Human Immunoglobulin
- (130) Anti-Plague serum
- (131) Anti-Pseudomonas Normal Human Immunoglobulin
- (132) Basiliximab
- (133) Beractant Intra-tracheal Suspension
- (134) Blood group sera
- (135) Botulinum Toxin Type A
- (136) Burn therapy dressing soaked in gel
- (137) Bovine Thrombin for invitro test for diagnosis in Haemorrhagic disorders
- (138) Bovine Albumin

- (139) Bretyleum Tossylate
- (140) Calcium Disodium Edetate
- (141) Carmustine
- (142) Cesium Tubes
- (143) Calcium folinate
- (144) Cholestyramine
- (145) Christmas Factor Concentrate (Coagulation factor IX prothrom- bin complex concentrate)
- (146) Cobalt-60
- (147) Corticotrophin
- (148) Cyanamide
- (149) Diagnostic Agent for Detection of Hepatitis B Antigen
- (150) Diagnostic kits for detection of HIV antibodies
- (151) Diphtheria Antitoxin sera
- (152) Diazoxide
- (153) Edrophonium
- (154) Enzyme linked Immunoabsorbent Assay kits [ELISA KITS]
- (155) Epirubicin
- (156) Fibrinogen
- (157) Floxuridine
- (158) Flucytosin
- (159) Flecainide
- (160) Fludarabine Phosphate
- (161) Foetal Bovine Serum (FBS)
- (162) Gadolinium DTPA Dimeglumine
- (163) Gallium Citrate
- (164) Gasgangrene Anti-Toxin Serum
- (165) Goserlin Acetate
- (166) Hepatitis B Immunoglobulin
- (167) Hexamethylmelamine
- (168) Hydralazine
- (169) Idarubicine
- (170) Idoxuridine
- (171) Immuno assay kit for blood Fibrinogen degradation product for direct estimation for diagnostic test in D.I.C.
- (172) Inactivated rabies vaccine [Human diploid cell]
- (173) Inactivated rabies vaccine [Vero-cell]
- (174) Intravenous amino acids
- (175) Intravenous Fat Emulsion

- (176) Iopamidol
- (177) Iohexol
 - (a) Indium(III) inbleomycin
 - (b) Indium113 Sterile generator and elution accessories
 - (c) Indium113 in brain scanning kit
 - (d) Indium113 in liver scanning kit
- (178) Iscador, CLIA diagnostic kits
- (179) Levodopa with benserazine
- (180) Lenograstim
- (181) Meningococcal A and C combined vaccine with diluant solvent
- (182) Methicillin
- (183) Metrizamide Inj with diluant
- (184) Monocomponent insulins
- (185) Mycophenolate Mofetil
- (186) Normal Human plasma
- (187) Normal Human immunoglobulin
- (188) Nuclear magnetic resonance contrast agent
- (189) Normal Human serum Albumin
- (190) Penicillamine
- (191) Pentamidine
- (192) Penicillinase
- (193) Poliomyelitis vaccine (inactivated and live)
- (194) Potassium Aminobenzoate
- (195) Porcine Insulin Zinc Suspension
- (196) Prednimustine
- (197) Porcine and Bovine insulin
- (198) Purified Chick Embryo Cell Rabies Vaccine
- (199) Pyridostigmine
- (200) Pneumocystis carinii F kits
- (201) Prostaglandin E1 (PGE1)
- (202) Radio-immunoassay kit for hormones (T3, T4, TSH Insulin, Glucogen, Growth Hormone, Cortisol, L. H., FSH and Digoxin)
- (203) Radioisotope TI 201
 - (a) Rabbit brains thromboplastin for PT test
 - (b) Reagent for PT tests
 - (c) Human Thrombin for TT tests
- (204) Rabies immune globulin of equine origin
- (205) Sevoflurane
- (206) Recuronium Bromide

- (207) Septopal beads and chains
- (208) Sodium Arsenate
- (209) Freeze Dried Form of Human Follicle Stimulating and Luteinising Hormones
- (210) Solution of Nucleotides and Nucleosides
- (211) Specific Desensitizing Vaccine
- (212) Sterile Absorbable Haemostat for control of surgical vessel bleeding
- (213) Strontium SR-89 Chloride
- (214) Suxamethonium Chloride
- (215) Selenium-75
- (216) Teicoplanin
- (217) Tetrofosmin
- (218) Ticarcillin
- (219) Tranexamic Acid
- (220) Tocainide
- (221) Tri-iodothyronine
- (222) Triethylene Tetramine
- (223) Thrombokinase
- (224) Teniposide
- (225) Trans-1-diamino cyclohexane Oxalatoplatinum
- (226) Ticarcillin Disodium and Potassium Clavulanate combination
- (227) Vindesine Sulphate
- (228) X-ray diagnostic agents, the following:-
 - (a) Propylidone
 - (b) Ethyl iodophenylundecylate
 - (c) Iodipamide methyl glucamine
 - (d) Lipiodol ultra fluid
 - (e) Patent blue
 - (f) Zalcitabine
- (229) Zoledronic Acid
- (230) Anti-Haemophilic Factors Concentrate (VIII and IX)

List 2 [See S.No.181 of the Schedule IV]

- (1) Streptomycin
- (2) Isoniazid
- (3) Thiacetazone
- (4) Ethambutol
- (5) Sodium PAS

- (6) Pyrazinamide
- (7) Dapsone
- (8) Clo- fazamine
- (9) Tetracycline Hydrochloride
- (10) Pilocarpine
- (11) Hydrocortisone
- (12) Idoxuridine
- (13) Acetazolamide
- (14) Atro- pine
- (15) Homatropn
- (16) Chloroquine
- (17) Amodiaquine
- (18) Quinine
- (19) Pyrimethamine
- (20) Sulfametho pyrezine
- (21) Diethyl Carbamazine
- (22) Arteether or formulation of artemisinin.

List 3 [See S.No.257 of the Schedule IV]

- (A)(1) Braille writers and braille writing instruments
- (2) Hand writing equipment Braille Frames, Slates, Writing Guides, Script Writing Guides, Styli, Braille Erasers
- (3) Canes, Electronic aids like the Sonic Guide
- (4) Optical, Environmental Sensors
- (5) Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or Braille calculator

- (6) Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Com- passes and Spar Wheels
- (7) Electronic measuring equipment, such as calipers, micrometers, comparators, gauges, gauge blocks Levels, Rules, Rulers and Yardsticks
- (8) Drafting, Drawing aids, tactile displays
- (9) Specially adapted clocks and watches
- (B)(1) Orthopaedic appliances falling under heading No. 9021 of the Fourth Schedule
- (2) Wheel chairs falling under heading No. 87.13 of the Fourth Schedule

- (C) Artificial electronic larynx and spares thereof
- (D) Artificial electronic ear (Cochlear implant)
- (E)(1) Talking books (in the form of cassettes, discs or other sound reproductions) and large-print books, braille embossers, talking calculators, talking thermometers
- (2) Equipment for the mechanical or the computerized production of braille and recorded material such as braille computer terminals and displays, electronic braille, transfer and pressing machines and stereo typing machines
- (3) Braille paper
- (4) All tangible appliances including articles, instruments, apparatus, specially designed for use by the blind
- (5) Aids for improving mobility of the blind such as electronic orientation and obstacle detection appliance and white canes
- (6) Technical aids for education, rehabilitation, vocational training and employment of the blind such as Braille typewriters, braille watches, teaching and learning aids, games and other instruments and vocational aids specifically adapted for use of the blind
- (7) Assistive listening devices, audiometers
- (8) External catheters, special jelly cushions to prevent bed sores, stair lift, urine collection bags
- (9) Instruments and implants for severely physically handicapped patients and joints replacement and spinal instruments and implants including bone cement.

SCHEDULE V: LIST OF GOODS AT 12% RATE

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
1.	01012100, 010129	Live horses	12%
2.	0202	Meat of bovine animals, frozen and put	12%
3.	0203	Meat of swine, frozen and put up in unit	12%
4.	0204	Meat of sheep or goats, frozen and put	12%
5.	0205	Meat of horses, asses, mules or hinnies, frozen and put up in unit Containers	12%
6.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, frozen and put up in unit containers	12%
7.	0207	Meat and edible offal, of the poultry of heading 0105, frozen and put up in unit containers	12%
8.	0208	Other meat and edible meat offal, frozen and put up in unit containers	12%
9.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted,	12%
10.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked, put up in unit containers	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
11.	0210	Meat and edible meat offal, salted, in brine, dried or smoked put up in unit containers; edible flours and meals of meat or meat offal put up in unit containers	12%
12.	0405	Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads	12%
13.	0406	Cheese	12%
14.	0801	Brazil nuts, dried, whether or not shelled	12%
15.	0802	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazel- nuts or filberts (<i>Corylus</i> spp.), walnuts, Chestnuts (<i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts (<i>Cola</i> spp.) [other than dried	12%
16.	0804	Dates, figs, pineapples, avocados, guava-	12%
17.	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8	12%
18.	1108	Starches; inulin	12%
19.	1501	Pig fats (including lard) and poultry fat,	12%
20.	1502	Fats of bovine animals, sheep or goats,	12%
21.	1503	Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or	12%
22.	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
23.	1505	Wool grease and fatty substances derived therefrom (including lanolin)	12%
24.	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	12%
25.	1516	Animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	12%
26.	1517	Edible mixtures or preparations of animal fats or animal oils or of fractions of different animal fats or animal oils of this Chapter, other than edible fats or oils or their fractions of	12%
27.	1518	Animal fats and animal 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 or vegetable fats or oils or of fractions of different fats or oils of this chapter, not	12%
28.	1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	12%
29.	1602	Other prepared or preserved meat, meat offal or blood	12%
30.	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
31.	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	12%
32.	1605	Crustaceans, molluscs and other aquatic invertebrates prepared or	12%
33.	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or	12%
34.	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic	12%
35.	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	12%
36.	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006	12%
37.	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	12%
38.	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or	12%
39.	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
40.	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or	12%
41.	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	12%
42.	2101 30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	12%
43.	2102	Yeasts and prepared baking powders	12%
44.	2103 [other than 2103 90 10, 2103 90 30, 2103 90 40]	Sauces and preparations therefor [other than Curry paste; mayonnaise and salad dressings; mixed condiments and mixed seasoning	12%
45.	2106	Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi	12%
46.	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for	12%
47.	2202 90 10	Soya milk drinks	12%
48.	2202 90 20	Fruit pulp or fruit juice based drinks	12%
49.	2202 90 90	Tender coconut water put up in unit container and bearing a registered brand name	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
50.	2202 90 30	Beverages containing milk	12%
51.	2515 12 10	Marble and travertine blocks	12%
52.	2516	Granite blocks	12%
53.	28	Anaesthetics	12%
54.	28	Potassium Iodate	12%
55.	28	Steam	12%
56.	28	Micronutrients, which are covered under serial number 1(f) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control	12%
57.	2801 20	Iodine	12%
58.	2847	Medicinal grade hydrogen peroxide	12%
59.	29	Gibberellic acid	12%
60.	3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or	12%
61.	3002	Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
62.	3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic,	12%
63.	3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic	12%
64.	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 vet-	12%
			12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
65.	3006	Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;	12%
66-69	Omitted*	Omitted*	12%
70.	3215	Fountain pen ink	12%
71.	3215	Ball pen ink	12%
72.	3306 10 10	Tooth powder	12%
73.	3307 41 00	Odoriferous preparations which operate	12%
74.	29, 30, 3302	Following goods namely:- a. Menthol and menthol crystals, b. Peppermint (Mentha Oil), c. Fractionated / de-terpenated mentha oil (DTMO), d. De-mentholised oil (DMO), e. Spearmint oil, f. Mentha piperita oil	12%

* Omitted by Notification No. 18/2017-Central Tax (Rate) dated 30th June, 2017

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
75.	3406	Candles, tapers and the like	12%
76.	3701	Photographic plates and film for x-ray for medical use	12%
77.	3705	Photographic plates and films, exposed and developed, other than cine- matographic film	12%
78.	3706	Photographic plates and films, exposed and developed, whether or not incorpo- rating sound track or consisting only of sound track, other	12%
79.	3818	Silicon wafers	12%
80.	3822	All diagnostic kits and reagents	12%
81.	3926	Feeding bottles	12%
82.	3926	Plastic beads	12%
83.	4007	Latex Rubber Thread	12%
84.	4014	Nipples of feeding bottles	12%
85.	4015	Surgical rubber gloves or medical ex- amination rubber gloves	12%
86.	4107	Leather further prepared after tanning or crusting, including parchment- dressed leather, of bovine (including buffalo) or equine animals, without hair on, wheth- er or not split, other than leather of heading 4114	12%
87.	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%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
88.	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	12%
89.	4114	Chamois (including combination cham- ois) leather; patent leather and patent laminated leather; metallised	12%
90.	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 compo- sition leather, not suitable for the manu- facture of leather articles; leather dust, powder and flour	12%
91.	4203	Gloves specially designed for use in sports	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
92.	44 or any Chapter	The following goods, namely: — a. Cement Bonded Particle Board; b. Jute Particle Board; c. Rice Husk Board; d. Glass-fibre Reinforced Gypsum Board (GRG) e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board h. Particle/fibre board manufactured from agricultural crop residues	12%
93.	4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks,	12%
94.	4405	Wood wool; wood flour	12%
95.	4406	Railway or tramway sleepers (cross-ties) of wood	12%
96.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for match splints]	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
97.	4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of	12%
98.	4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	12%
99.	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and	12%
100.	4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter	12%
101.	4421	Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchen- ware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of	12%
102.	4501	Natural cork, raw or simply prepared	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
103.	4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats matting, screens) of vegetable materials such as of Bamboo, of rattan,	12%
104.	4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles	12%
105.	4701	Mechanical wood pulp	12%
106.	4702	Chemical wood pulp, dissolving	12%
107.	4703	Chemical wood pulp, soda or sulphate,	12%
108.	4704	Chemical wood pulp, sulphite, other than dissolving grades	12%
109.	4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes	12%
110.	4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	12%
111.	4707	Recovered (waste and scrap) paper or paperboard	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
12.	4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper	12%
113.	4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803	12%
114.	4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	12%
115.	4806 20 00	Greaseproof papers	12%
116.	4806 40 10	Glassine papers	12%
117.	4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated,	12%
118.	4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
119.	4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular	12%
120.	4811	Aseptic packaging paper	12%
121.	4817 30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	12%
122.	4819	Cartons, boxes and cases of corrugated	12%
123.	4820	Exercise book, graph book, & laboratory note book and notebooks	12%
124.	4823	Paper pulp moulded trays	12%
125.	48	Paper splints for matches, whether or not waxed, Asphaltic roofing	12%
126.	4904 00 00	Music, printed or in manuscript, whether	12%
127.	4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitized paper and carbon copies of the foregoing	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
128.	4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond	12%
129.	4908	Transfers (decalcomanias)	12%
130.	4909	Printed or illustrated postcards; printed cards bearing personal greet-ings, mes- sages or announcements, whether or not illustrated, with or without envelopes or trimmings	12%
131.	4910	Calendars of any kind, printed, including calendar blocks	12%
132.	4911	Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pic-tures, designs and photographs, Plan and drawings for architec- tural engineering, industrial, commer- cial, topographical or similar	12%
133.	5601	Wadding of textile materials and articles	12%
134.	5602	Felt, whether or not impregnated, coat- ed, covered or laminated	12%
135.	5603	Nonwovens, whether or not impregnat- ed, coated, covered or	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
136.	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics	12%
137.	5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal; such as Real zari thread (gold) and silver thread, combined with textile thread), Imitation zari thread	12%
138.	5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop	12%
139.	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	12%
140.	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile	12%
141.	5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere	12%
142.	5701	Carpets and other textile floor coverings, knotted, whether or not made	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
143.	5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-	12%
144.	5703	Carpets and other textile floor coverings, tufted, whether or not	12%
145.	5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	12%
146.	5705	Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom	12%
147.	5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806	12%
148.	5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, oth-	12%
149.	5803	Gauze, other than narrow fabrics of heading 5806	12%
150.	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%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
151.	5805	Hand-woven tapestries of the type Go- belins, Flanders, Aubusson, Beauvais and the like, and needle-worked tap- estries (for example, petit point, cross stitch), whether or	12%
152.	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fab- rics consisting of warp without weft assembled	12%
153.	5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not	12%
154.	5808	Braids in the piece; ornamental trim- mings in the piece, without em- broidery, other than knitted or crocheted;	12%
155.	5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in appar- el, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads,	12%
156.	5810	Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naq- si, kora, glass beads,	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
157.	5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or other-wise, other than embroidery of heading	12%
158.	5901	Textile fabrics coated with gum or amy- laceous 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 founda-	12%
159.	5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	12%
160.	5903	Textile fabrics impregnated, coated, covered or laminated with plas-tics, other than those of	12%
161.	5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing,	12%
162.	5905	Textile wall coverings	12%
163.	5906	Rubberised textile fabrics, other than those of heading 5902	12%
164.	5907	Textile fabrics otherwise impregnated, coated or covered; painted can-vas being theatrical scenery, studio back-cloths or the like	12%
165.	5908	Textile wicks, woven, plaited or knitted , for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric there- for, whether or not	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
166.	5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials	12%
167.	5910	Transmission or conveyor belts or belt- ing, of textile material, whether or not impregnated, coated, covered or lami- nated with plastics, or re- inforced with metal or other material	12%
168.	5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, cov- ered 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 im-pregnated 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 im-pregnated or coated, of a kind commonly used in other machines, Cotton fabrics and arti- cles 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,	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
169.	61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 1000	12%
170.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding	12%
171.	63	Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value exceeding Rs. 1000 per piece	12%
172.	6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar	12%
173.	6602	Walking-sticks, seat-sticks, whips, riding-crops and the like	12%
174.	6603	Parts, trimmings and accessories of articles of heading 6601 or 6602	12%
175.	6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505	12%
176.	68	Sand lime bricks	12%
177.	6815	Fly ash bricks and fly ash blocks	12%
178.	7015 10	Glasses for corrective spectacles and flint buttons	12%
179.	7020	Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and	12%
180.	7310 or 7326	Mathematical boxes, geometry boxes and colour boxes, pencil	12%
181.	7317	Animal shoe nails	12%
182.	7319	Sewing needles	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
183.	7321	Kerosene burners, kerosene stoves and	12%
184.	7323	Table, kitchen or other household articles of iron & steel; Utensils	12%
185.	7418	Table, kitchen or other household articles of copper; Utensils	12%
186.	7615	Table, kitchen or other household articles of aluminium; Utensils	12%
187.	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor	12%
188.	8214	Paper knives, Pencil sharpeners and blades therefor	12%
189.	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or table-ware	12%
190.	8401	Fuel elements (cartridges), non-irradiated, for nuclear reactors	12%
191.	8408	Fixed Speed Diesel Engines of power not exceeding 15HP	12%
192.	8413	Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps	12%
193.	8414 20 10	Bicycle pumps	12%
194.	8414 20 20	Other hand pumps	12%
195.	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
196.	8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground	12%
197.	8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437	12%
198.	8434	Milking machines and dairy machinery	12%
199.	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and	12%
200.	8452	Sewing machines	12%
201.	8479	Composting Machines	12%
202.	8517	Telephones for cellular networks or for other wireless networks	12%
203.	85	Parts for manufacture of Telephones for cellular networks or for other wireless networks	12%
204.	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.	12%
205.	8539	LED lamps	12%
206.	87	Electrically operated vehicles, including two and three wheeled electric motor	12%
207.	8701	Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
208.	8712	Bicycles and other cycles (including delivery tricycles), not motorised	12%
209.	8714	Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712	12%
210.	8716 20 00	Self-loading or self-unloading trailers for agricultural purposes	12%
211.	8716 80	Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles	12%
212.	90 or any other Chapter	Blood glucose monitoring system (Glucometer) and test	12%
213.	90 or any other Chapter	Patent Ductus Arteriosus/Atrial Septal	12%
214.	9001	Contact lenses; Spectacle lenses	12%
215.	9002	Intraocular lens	12%
216.	9004	Spectacles, corrective	12%
217.	9017 20	Drawing and marking out instruments; Mathematical calculating instruments; pantographs; Other drawing or	12%
218.	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-	12%
219.	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
220.	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	12%
221.	9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the	12%
222.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or	12%
223.	9404	Coir products [except coir mattresses]	12%
224.	9404	Products wholly made of quilted textile	12%
225.	9405, 9405 50 31	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof	12%
226.	9405	LED lights or fixtures including LED lamps	12%
227.	9405	LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)	12%
228.	9503	Toys like tricycles, scooters, pedal cars etc. (including parts and accessories)	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
229.	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]	12%
230.	9506	Sports goods other than articles and equipments for general physical exercise	12%
231.	9507	Fishing rods, fishing hooks, and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208) and similar hunting or shooting	12%
232.	9608	Pens [other than Fountain pens, stylograph pens]	12%
233.	9608, 9609	Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk	12%
234.	9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts	12%
235.	9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar	12%
236.	9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques	12%
237.	9702	Original engravings, prints and lithographs	12%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
238.	9703	Original sculptures and statuary, in any	12%
239.	9705	Collections and collectors' pieces of zoological, botanical, mineralog-ical, anatomical, historical, archaeological, paleontological, ethno-graphic or numis- matic interest [other than numismatic coins]	12%
240.	9706	Antiques of an age exceeding one hun-	12%
241.	9804	Other Drugs and medicines intended for personal use	12%
242.	-	<p>Lottery run by State Governments</p> <p>Explanation 1.- For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Cen- tral Goods and Services Tax Act, 2017 read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.</p> <p>Explanation 2.</p> <p>(1) "Lottery run by State Govern- ments" means a lottery not allowed to be sold in any state other than the organising state.</p> <p>(2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.</p>	12%

SCHEDULE VI: LIST OF GOODS AT 18% RATE

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
1.	0402 91 10, 0402 99 20	Condensed milk	18%
2.	1107	Malt, whether or not roasted	18%
3.	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable	18%
4.	1404 90 10	Bidi wrapper leaves (tendu)	18%
5.	1404 90 50	Indian katha	18%
6.	1517 10	All goods i.e. Margarine, Linoxyn	18%
7.	1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	18%
8.	1521	Vegetable waxes (other than triglycerides), Beeswax, other insect wax-es and spermaceti, whether or not refined or coloured	18%
9.	1522	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes	18%
10.	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
11.	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colour- ing matter; artificial honey, whether or not mixed with natural honey; caramel [other than palmyra sugar and Palmyra jaggery]	18%
12.	1704	Sugar confectionery (excluding white chocolate and bubble / chewing gum) [other than bura,	18%
13.	1901	Preparations suitable for infants or young children, put up for retail sale	18%
14.	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	18%
15.	1904 [other than 1904 10 20]	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes [other than Puffed rice, commonly known as Muri, flat-tened or beaten rice, commonly known as Chira, parched rice, com-monly known as khoi, parched paddy or rice coated with sugar or gur, commonly	18%
16.	1905 [other than 1905 32 11, 1905 90 40]	All goods i.e. Waffles and wafers other than coated with chocolate or contain- ing chocolate; biscuits; Pastries and cakes [other than pizza bread, Waffles and wafers coated with chocolate or containing	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
17.	2101 20	All goods i.e Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	18%
18.	2103 90 10	Curry paste	18%
19.	2103 90 30	Mayonnaise and salad dressings	18%
20.	2103 90 40	Mixed condiments and mixed	18%
21.	2104	Soups and broths and preparations therefor; homogenised composite food preparations	18%
22.	2105 00 00	Ice cream and other edible ice, whether	18%
23.	2106	All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as "Supari", Sterilized or pasteurized mill- stone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, Diabetic foods; [other than Namkeens, bhujia, mixture, chabe- na and similar edible	18%
24.	2201	Waters, including natural or artificial mineral waters and aerated wa- ters, not containing added sugar or other sweet- ening matter nor fla- voured	18%
25.	2207	Ethyl alcohol and other spirits, dena- tured, of any strength	18%
26.	2209	Vinegar and substitutes for vinegar obtained from acetic acid	18%
27.	2503 00 10	Sulphur recovered as by-product in refining of crude oil	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
28.	2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	18%
29.	2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their com-	18%
30.	2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of	18%
31.	2707	Oils and other products of the distilla- tion of high temperature coal tar; simi- lar products in which the weight of the aromatic constituents ex-ceeds that of the non-aromatic constituents, such as Benzole (ben- zene), Toluole (toluene), Xylole	18%
32.	2708	Pitch and pitch coke, obtained from coal	18%
33.	2710	Petroleum oils and oils obtained from bituminous minerals, other than petro- leum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils ob- tained from bituminous min- erals, these oils being the basic consti- tu-ents of the preparations; waste oils; [other than Avgas and Kerosene PDS and other than petrol, Diesel and ATF, not in	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
34.	2711	Petroleum gases and other gaseous hydrocarbons, such as Propane, Butanes, Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petrole-	18%
35.	2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or	18%
36.	2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous	18%
37.	2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	18%
38.	2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous	18%
39.	28	All inorganic chemicals [other than those specified in the Schedule for exempted goods or other Rate Schedules for goods]	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
40.	29	All organic chemicals other than giber- ellic acid	18%
41.	30	Nicotine polacrillex gum	18%
42.	3102	Mineral or chemical fertilisers, nitroge- nous, other than those which are clearly not to be used as fertilizers	18%
43.	3103	Mineral or chemical fertilisers, phos- phatic, which are clearly not to be used as fertilizers	18%
44.	3104	Mineral or chemical fertilisers, potas- sic, which are clearly not to be used as fertilizers	18%
45.	3105	Mineral or chemical fertilisers containing two or three of the fertilis- ing elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packag- es of a gross weight not exceeding 10 kg, which are clearly	18%
46.	3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (other than Wattle extract, quebracho ex-tract, chestnut	18%
47.	3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning sub-stances (other	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
48.	3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin	18%
49.	3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not	18%
50.	3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	18%
51.	3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined	18%
52.	3207	Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry	18%
53.	3211 00 00	Prepared driers	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
54.	3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or	18%
55.	3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid (Fountain pen ink and Ball pen ink)	18%
56.	3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils; such as essential oils of citrus fruit, essential oils other than those of citrus fruit such as Eucalyptus oil, etc., Flavouring essences all types (including those for liquors), Attars of	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
57.	3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages; such as Synthetic perfumery compounds [other than Menthol and menthol crystals, Peppermint (Mentha Oil), Fractionated / de-terpenated mentha oil (DTMO), De-mentholised oil	18%
58.	3304 20 00	Kajal pencil sticks	18%
59.	3305 9011, 3305 90 19	Hair oil	18%
60.	3306 10 20	Dentifrices - Toothpaste	18%
61.	3401 [except 340130]	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces	18%
62.	3404	Artificial waxes and prepared waxes	18%
63.	3407	Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horse-shoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of	18%
64.	3501	Casein, caseinates and other casein derivatives; casein glues	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
65.	3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albu-	18%
66.	3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein	18%
67.	3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed; including Isolated soya protein	18%
68.	3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other	18%
69.	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	18%
70.	3507	Enzymes, prepared enzymes	18%
71.	3601	Propellant powders	18%
72.	3603	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	18%
73.	3605	Matches (other than handmade safety matches [3605 00 10])	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
74.	3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs; such as In-stant print film, Cin-ematographic film (other than for	18%
75.	3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised,	18%
76.	3703	Photographic paper, paperboard and textiles, sensitised, unexposed	18%
77.	3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	18%
78.	3706	Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, for	18%
79.	3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); un-mixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for	18%
80.	3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
81.	3802	Activated carbon; activated natural mineral products; animal black, including spent animal black	18%
82.	3803 00 00	Tall oil, whether or not refined	18%
83.	3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates	18%
84.	3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude paracymene; pine oil containing alpha-	18%
85.	3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums	18%
86.	3807	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vege-	18%
87.	3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products	18%
88.	3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
89.	3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; sol- dering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding elec-	18%
90.	3812	Prepared rubber accelerators; com- pound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising prepara- tions and oth- er compound stabilisers for rubber or plastics.; such as Vulcanizing agents	18%
91.	3815	Reaction initiators, reaction accelerators and catalytic preparations, not else- where specified	18%
92.	3816	Refractory cements, mortars, concretes and similar compositions, other than	18%
93.	3817	Mixed alkylbenzenes and mixed al- klynaphthalenes, other than those of heading 2707 or 2902	18%
94.	3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in elec- tronics [other than silicon wafers]	18%
95.	3821	Prepared culture media for the devel- opment or maintenance of micro- organ- isms (including viruses and the like) or	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
96.	3823	Industrial monocarboxylic fatty acids, acid oils from refining; industrial fatty alcohols	18%
97.	3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not	18%
98.	3825	Residual products of the chemical or allied industries, not elsewhere specified or included; [except municipal waste; sewage sludge;	18%
99.	3826	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils and oils obtained from bituminous	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
100.	3901 to 3913	All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; poly-amides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysul-phides, polysul-phones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemi-cal derivatives, not elsewhere specified or included; Natural polymers (for example, alginic acid) and modified natural polymers (for exam-ple, hardened proteins, chemical derivatives of natural rubber), not elsewhere	18%
101.	3914	Ion exchangers based on polymers of headings 3901 to 3913, in primary forms	18%
102.	3915	Waste, parings and scrap, of plastics	18%
103.	3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	18%
104.	3917	Tubes, pipes and hoses, and fittings therefor, of plastics	18%
105.	3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
106.	3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	18%
107.	3921	Other plates, sheets, film, foil and strip,	18%
108.	3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other	18%
109.	3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	18%
110.	3925	Builder's wares of plastics, not elsewhere specified	18%
111.	3926	PVC Belt Conveyor, Plastic Tarpaulin	18%
112.	4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip; such as Latex, styrene butadiene rubber, butadiene rubber (BR), Isobutene-isoprene (butyl) rubber (IIR), Ethylene-propylene-Non-conjugated diene	18%
113.	4003	Reclaimed rubber in primary forms or in	18%
114.	4004	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained	18%
115.	4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
116.	4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber	18%
117.	4007	Vulcanised rubber thread and cord, other than latex rubber thread	18%
118.	4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than	18%
119.	4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)	18%
120.	4010	Conveyor or transmission belts or belting, of vulcanised rubber	18%
121.	4011	Rear Tractor tyres and rear tractor tyre tubes	18%
122.	4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber; such as Hot water bottles, Ice bags [other than Sheath contraceptives, Rubber contraceptives, male (condoms), Rubber contraceptives, female (diaphragms), such as cervical caps]	18%
123.	4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber [other than Surgical gloves]	18%
124.	4202	School satchels and bags other than of leather or composition leather	18%
125.	4202 12 10	Toilet cases	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
126.	4202 22 10	Hand bags and shopping bags, of artificial plastic material	18%
127.	4202 22 20	Hand bags and shopping bags, of cotton	18%
128.	4202 22 30	Hand bags and shopping bags, of jute	18%
129.	4202 22 40	Vanity bags	18%
130.	4202 29 10	Handbags of other materials excluding	18%
131.	4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103.	18%
132.	4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of	18%
133.	4304	Artificial fur and articles thereof	18%
134.	4403	Wood in the rough	18%
135.	4407	Wood sawn or chipped	18%
136.	4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [other than for match splints]	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
137.	4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not	18%
138.	44 or any Chapter	Resin bonded bamboo mat board, with	18%
139.	44 or any Chapter	Bamboo flooring tiles	18%
140.	4419	Tableware and Kitchenware of wood	18%
141.	4501	Waste cork; crushed, granulated or ground cork	18%
142.	4502	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	18%
143.	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork	18%
144.	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	18%
145.	4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured,	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
146.	4806 [Except 4806 20 00, 4806 40 10]	Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets (other than greaseproof paper, glassine	18%
147.	4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls	18%
148.	4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810 [Other than aseptic	18%
149.	4812	Filter blocks, slabs and plates, of paper	18%
150.	4813	Cigarette paper, whether or not cut to size or in the form of booklets or	18%
151.	4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in	18%
152.	4817 [Except 4817 30]	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; [other than boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
153.	4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel	18%
154.	4820	Registers, account books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; and book covers, of paper or paperboard [other than note books	18%
155.	4821	Paper or paperboard labels of all kinds,	18%
156.	4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	18%
157.	4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays, Braille paper]	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
158.	5401	Sewing thread of manmade filaments, whether or not put up for retail sale	18%
159.	5402, 5404, 5406	All synthetic filament yarn such as nylon, polyester, acrylic, etc.	18%
160.	5403, 5405, 5406	All artificial filament yarn such as viscose rayon, Cuprammonium,	18%
161.	5501, 5502	Synthetic or artificial filament tow	18%
162.	5503, 5504, 5506, 5507	Synthetic or artificial staple fibres	18%
163.	5505	Waste of manmade fibres	18%
164.	5508	Sewing thread of manmade staple fibres	18%
165.	5509, 5510, 5511	Yarn of manmade staple fibres	18%
166.	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	18%
167.	6402	Other footwear with outer soles and uppers of rubber or plastics	18%
168.	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	18%
169.	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile	18%
170.	6405	Other footwear	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
171.	6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	18%
172.	6501	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	18%
173.	6502	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims,	18%
174.	6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or	18%
175.	6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or	18%
176.	6506	Other headgear, whether or not lined or	18%
177.	6507	Head-bands, linings, covers, hat foundations, hat frames, peaks and chin-straps, for headgear	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
178.	6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or	18%
179.	6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	18%
180.	6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or	18%
181.	6810	Pre cast Concrete Pipes	18%
182.	6811	Articles of asbestos-cement, of cellulose fibre-cement or the like	18%
183.	6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or	18%
184.	6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
185.	6906	Salt Glazed Stone Ware Pipes	18%
186.	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	18%
187.	6912	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china [other than Earthen pot and	18%
188.	7001	Cullet and other waste and scrap of glass; glass in the mass	18%
189.	7002	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked	18%
190.	7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the convey- ance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of	18%
191.	7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	18%
192.	7015	Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of	18%
193.	7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
194.	7018	Imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres	18%
195.	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)	18%
196.	7201	Pig iron and spiegeleisen in pigs, blocks	18%
197.	7202	Ferro-alloys	18%
198.	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms	18%
199.	7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel	18%
200.	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel	18%
201.	7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)	18%
202.	7207	Semi-finished products of iron or non-alloy steel	18%
203.	7208 to 7212	All flat-rolled products of iron or non-alloy steel	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
204.	7213 to 7215	All bars and rods, of iron or non-alloy steel	18%
205.	7216	Angles, shapes and sections of iron or non-alloy steel	18%
206.	7217	Wire of iron or non-alloy steel	18%
207.	7218	Stainless steel in ingots or other primary forms; semi-finished products of stain- less steel	18%
208.	7219, 7220	All flat-rolled products of stainless	18%
209.	7221, 7222	All bars and rods, of stainless steel	18%
210.	7223	Wire of stainless steel	18%
211.	7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel	18%
212.	7225, 7226	All flat-rolled products of other alloy steel	18%
213.	7227, 7228	All bars and rods of other alloy steel.	18%
214.	7229	Wire of other alloy steel	18%
215.	7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and	18%
216.	7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross- ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips bed-plates, ties and other material	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
217.	7303	Tubes, pipes and hollow profiles, of cast	18%
218.	7304	Tubes, pipes and hollow profiles, seam-less, of iron (other than cast iron) or	18%
219.	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), hav- ing circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	18%
220.	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riv-	18%
221.	7307	Tube or pipe fittings (for example, cou- plings, elbows, sleeves), of iron	18%
222.	7308	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lat- tice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, and shutters, balustrades, pillars, and columns), of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for using structures, of iron	18%
223.	7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
224.	7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with me- chanical or thermal	18%
225.	7311	Containers for compressed or liquefied gas, of iron or steel	18%
226.	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically	18%
227.	7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or	18%
228.	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel	18%
229.	7315	Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315,	18%
230.	7316	Anchors, grapnels and parts thereof, of	18%
231.	7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of head- ing 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
232.	7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or	18%
233.	7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included	18%
234.	7320	Springs and leaves for springs, of iron and steel	18%
235.	7321	LPG stoves	18%
236.	7323	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	18%
237.	7325	Other cast articles of iron or steel; such as Grinding balls and similar articles for mills, Rudders for ships or boats, Drain covers, Plates and frames for sewage water or similar	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
238.	7326	Other articles of iron and steel, forged or stamped, but not further worked; such as Grinding balls and similar articles for mills, articles for automobiles and Earth moving implements, articles of iron or steel Wire, Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle-rickshaws, Belt lacing of steel, Belt fasteners for machinery belts, Brain covers, plates, and frames for sewages, water or similar system, Enamelled iron ware (excluding utensil & sign board), Manufactures of stainless steel	18%
239.	7401	Copper mattes; cement copper (precipi-	18%
240.	7402	Unrefined copper; copper anodes for electrolytic refining	18%
241.	7403	Refined copper and copper alloys, unwrought	18%
242.	7404	Copper waste and scrap	18%
243.	7405	Master alloys of copper	18%
244.	7406	Copper powders and flakes	18%
245.	7407	Copper bars, rods and profiles	18%
246.	7408	Copper wire	18%
247.	7409	Copper plates, sheets and strip, of a thickness exceeding 0.12.5 mm	18%
248.	7410	Copper foils	18%
249.	7411	Copper tubes and pipes	18%
250.	7412	Copper tube or pipe fittings (for example, couplings, elbows,	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
251.	7413	Stranded wires and cables	18%
252.	7415	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar	18%
253.	7419 91 00	Metal castings	18%
254.	7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	18%
255.	7502	Unwrought nickel	18%
256.	7503	Nickel waste and scrap	18%
257.	7504	Nickel powders and flakes	18%
258.	7505	Nickel bars, rods, profiles and wire	18%
259.	7506	Nickel plates, sheets, strip and foil	18%
260.	7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	18%
261.	7508	Other articles of nickel	18%
262.	7601	Aluminium alloys; such as Ingots, Bil- lets, Wire-bars, Wire-rods	18%
263.	7602	Aluminium waste and scrap	18%
264.	7603	Aluminium powders and flakes	18%
265.	7604	Aluminium bars, rods and profiles	18%
266.	7605	Aluminium wire	18%
267.	7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
268.	7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm	18%
269.	7608	Aluminium tubes and pipes	18%
270.	7609	Aluminium tube or pipe fittings (for example, couplings, elbows,	18%
271.	7610 [Except 7610 10 00]	Aluminium structures (excluding prefabricated buildings of heading 94.06 and doors, windows and their frames and thresholds for doors under 7610 10 00) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the	18%
272.	7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or	18%
273.	7612	Aluminium casks, drums, cans, boxes,	18%
274.	7613	Aluminium containers for compressed or liquefied gas	18%
275.	7614	Stranded wires and cables	18%
276.	7616	Other articles of aluminium	18%
277.	7801	Unwrought lead	18%
278.	7802	Lead waste and scrap	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
279.	7804	Lead plates, sheets, strip and foil; lead powders and flakes	18%
280.	7806	Other articles of lead (including sanitary	18%
281.	7901	Unwrought zinc	18%
282.	7902	Zinc waste and scrap	18%
283.	7903	Zinc dust, powders and flakes	18%
284.	7904	Zinc bars, rods, profiles and wire	18%
285.	7905	Zinc plates, sheets, strip and foil	18%
286.	7907	Other articles of zinc including sanitary fixtures	18%
287.	8001	Unwrought tin	18%
288.	8002	Tin waste and scrap	18%
289.	8003	Tin bars, rods, profiles and wire	18%
290.	8007	Other articles of tin	18%
291.	8101 to 8112	Other base metals, namely, Tungsten, Molybdenum, Tantalum, Magnesium, Cobalt mattes, and other intermediate products of cobalt metallurgy, Bismuth, Cadmium, Titanium, Zirconium, Antimo- ny, Manganese, Beryllium, chromium, germanium, vanadium, gallium, hafni- um, indium, niobium (columbium), rhe- nium and thallium, and articles thereof,	18%
292.	8113	Cermets and articles thereof, including waste and scrap	18%
293.	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)	18%
			18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
294.	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, per-	18%
295.	8204	Hand-operated spanners and wrench- es (including torque meter wrenches but not including tap wrenches); inter- changeable spanner sockets, with or without	18%
296.	8205	Hand tools (including glaziers' dia-monds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cut- ting machines; anvils; portable forges; hand or pedal- operated grinding wheels with	18%
297.	8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	18%
298.	8207	Interchangeable tools for hand tools, whether or not power- operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), includ- ing dies for drawing	18%
299.	8208	Knives and cutting blades, for machines	18%
300.	8209	Plates, sticks, tips and the like for tools,	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
301.	8210 00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	18%
302.	8213 00 00	Scissors, tailors' shears and similar shears, and blades	18%
303.	8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles,	18%
304.	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal;	18%
305.	8307	Flexible tubing of base metal, with or without fittings	18%
306.	8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles,	18%
307.	8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
308.	8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for solder- ing, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal pow- der,	18%
309.	8401	Nuclear reactors; machinery and appa- ratus for isotopes separation	18%
310.	8402	Steam or other vapour generating boil- ers (other than central heating hot water boilers capable also of producing low pressure steam); super- heated water boilers	18%
311.	8403	Central heating boilers other than those of heading 8402	18%
312.	8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers	18%
313.	8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water pro- cess gas generators, with or without their	18%
314.	8406	Steam turbines and other vapour tur- bines	18%
315.	8410	Hydraulic turbines, water wheels, and regulators therefor	18%
316.	8411	Turbo-jets, turbo-propellers and other gas turbines - turbo-jets	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
317.	8412	Other engines and motors (Reaction engines other than turbo jets, Hydraulic power engines and motors, Pneumatic power engines and motors, other, parts) [other than wind turbine	18%
318.	8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	18%
319.	8417	Industrial or laboratory furnaces and ov-	18%
320.	8419 20	Medical, surgical or laboratory	18%
321.	8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	18%
322.	8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	18%
323.	8422 20 00, 8422 30 00, 8422 40 00, 8522 90 [other than 8422 11 00, 8422 19 00]	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages [other than dish	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
324.	8423	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds [other than electric or electronic weighing machinery]	18%
325.	8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than fire extinguishers, whether or not	18%
326.	8425	Pulley tackle and hoists other than skip hoists; winches and capstans;	18%
327.	8426	Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	18%
328.	8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430	18%
329.	8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar	18%
330.	8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
331.	8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or	18%
332.	8440	Book-binding machinery, including book-sewing	18%
333.	8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all	18%
334.	8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for	18%
335.	8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; Printers [other than machines which perform two or more of the functions of printing, copying or facsimile transmission] capable of connecting to an automatic data processing machine or to a network printers [other than copying machines, facsimile machines]; parts and accessories thereof [other than	
336.	8444	Machines for extruding, drawing, texturing or cutting man-made textile materials	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
337.	8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of	18%
338.	8446	Weaving machines (looms)	18%
339.	8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	18%
340.	8448	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindles flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames,	18%
341.	8449	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
342.	8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking	18%
343.	8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines	18%
344.	8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal	18%
345.	8455	Metal-rolling mills and rolls therefor	18%
346.	8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes	18%
347.	8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working	18%
348.	8458	Lathes (including turning centres) for removing metal	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
349.	8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of	18%
350.	8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of	18%
351.	8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or	18%
352.	8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	18%
353.	8463	Other machine-tools for working metal, or cermets, without removing	18%
354.	8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
355.	8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or simi- lar hard materials	18%
356.	8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening dieheads, dividing heads and other special attach- ments for the machines; tool holders for any type of	18%
357.	8467	Tools for working in the hand, pneu- matic, hydraulic or with self- contained electric or non-electric	18%
358.	8468	Machinery and apparatus for solder- ing, brazing or welding, whether or not capable of cutting, other than those of heading 8512.5; gas- operated surface tempering	18%
359.	8470	Calculating machines and pocket- size data recording, reproducing and dis- playing machines with calculating functions; accounting machines, post- age-franking machines, ticket-issuing machines and similar machines, in- corporating a calculating device;	18%
360.	8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
361.	8472	Perforating or stapling machines (staplers), pencil sharpening machines	18%
362.	8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to	18%
363.	8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral	18%
364.	8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware	18%
365.	8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in	18%
366.	8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Passenger boarding bridges of a kind used in airports (8479 71 00)]	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
367.	8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	18%
368.	8481	Taps, cocks, valves and similar appli- ances for pipes, boiler shells, tanks, vats or the like, including pressure-re- ducing valves and thermostatically controlled valves	18%
369.	8482	Ball bearing, Roller Bearings	18%
370.	8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories	18%
371.	8487	Machinery parts, not containing elec- trical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter	18%
372.	8501	Electric motors and generators (exclud- ing generating sets)	18%
373.	8502	Electric generating sets and rotary con- verters	18%
374.	8503	Parts suitable for use solely or principal- ly with the machines of heading 8501 or 8502	18%
375.	8504	Transformers Industrial Electronics; Electrical Transformer; Static Conver- tors (UPS)	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
376.	8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads	18%
377.	8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of	18%
378.	8515	Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot	18%
379.	8517	Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
380.	8518	Microphones and stands therefor; loud- speakers, whether or not mounted in their enclosures [other than single loud- speakers, mounted in their enclosures]; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more	18%
381.	8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	18%
382.	8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs,	18%
383.	8525	Closed-circuit television (CCTV)	18%
384.	8528	Computer monitors not exceeding 17 inches, Set top Box for Television (TV)	18%
385.	8532	Electrical capacitors, fixed, variable or adjustable (pre-set)	18%
386.	8533	Electrical resistors (including rheostats and potentiometers), other than heating	18%
387.	8534 00 00	Printed Circuits	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
388.	8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts	18%
389.	8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	18%
390.	8539	Electrical Filaments or discharge	18%
391.	8540	Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	18%
392.	8541	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light-emitting diodes (LED); mounted piezoelectric	18%
393.	8542	Electronic integrated circuits	18%
394.	8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this	18%
395.	8544	Winding Wires; Coaxial cables; Optical	18%
396.	8545	Carbon electrodes	18%
397.	8546	Electrical insulators of any material	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
398.	8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this	18%
399.	8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport [including refrigerated containers]	18%
400.	8703	Cars for physically handicapped persons, subject to the following conditions: a) an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons; and b) the buyer of the car gives an affidavit that he shall not dispose	18%
401.	8704	Refrigerated motor vehicles	18%
402.	8708	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle	18%
403.	8715	Baby carriages and parts thereof	18%
404.	8801	Balloons and dirigibles, gliders and other non-powered aircraft	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
405.	8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	18%
406.	8805	Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof	18%
407.	8908 00 00	Vessels and other floating structures for	18%
408.	9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; prisms, mirrors and other optical elements, of any material, unmounted, other than such	18%
409.	9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked [other than	18%
410.	9003	Frames and mountings for spectacles, goggles or the like, and	18%
411.	9004	Spectacles [other than corrective]; goggles and the like, corrective, protective or other	18%
412.	9016	Balances of a sensitivity of 5 cg or better, with or without weights [other than electric or electronic balances]	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
413.	9017	Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in	18%
414.	9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals,	18%
415.	9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any	18%
416.	9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015,	18%
417.	9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
418.	9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	18%
419.	9029	Revolution counters, production count- ers, taximeters, mileometers, pedome- ters and the like; speed indicators and tachometers, other than those of head- ing 9014 or 9015;	18%
420.	9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or	18%
421.	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	18%
422.	9032	Automatic regulating or controlling in- struments and apparatus	18%
423.	9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	18%
424.	9103	Clocks with watch movements, exclud- ing clocks of heading 9104	18%
425.	9105	Other clocks	18%
426.	9109	Clock movements, complete and as- sembled	18%
427.	9114	Other clock parts	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
428.	9110	Complete clock movements, unassembled or partly assembled (movement sets); incomplete clock movements, assembled; rough clock	18%
429.	9112	Clock cases, and parts thereof	18%
430.	9301	Military weapons other than revolvers, pistols	18%
431.	9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)	18%
432.	9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of	18%
433.	9305	Parts and accessories of articles of headings 9301 to 9304	18%
434.	9306	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads	18%
435.	9307	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
436.	9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles	18%
437.	9403	Bamboo furniture	18%
438.	9404	Coir mattresses, cotton pillows, mat- tress and quilts	18%
439.	9406	Prefabricated buildings	18%
440.	9503	Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof)	18%
441.	9506	Swimming pools and padding pools	18%
442.	9606 21 00, 9606 22 00, 9606 29, 9606 30	Buttons, of plastics not covered with the textile material, of base metals,	18%
443.	9603 [other than 9603 10 00]	Brushes (including brushes constituting parts of machines, appliances or vehi- cles), hand operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) [other than brooms and brushes, consisting of twigs or oth- er vegetable materials bound	18%
444.	9604 00 00	Hand sieves and hand riddles	18%
445.	9605	Travel sets for personal toilet, sewing or	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
446.	9607	Slide fasteners and parts thereof	18%
447.	9608	Fountain pens, stylograph pens and other pens	18%
448.	9610 00 00	Boards, with writing or drawing surface,	18%
449.	9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	18%
450.	9620 00 00	Monopods, bipods, tripods and similar articles	18%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
451.	9801	All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified: (1) industrial plant, (2) irrigation project, (3) power project, (4) mining project, (5) project for the exploration for oil or other minerals, and (6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are essential for	18%
452.	9802	Laboratory chemicals	18%
453.	Any Chapter	Goods which are not specified in Schedule II, III, IV, V or VII	18%
			18%

SCHEDULE II: LIST OF GOODS AT 28% RATE

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
1.	1703	Molasses	28%
2.	1704	Chewing gum / bubble gum and white chocolate, not containing	28%
3.	1804	Cocoa butter, fat and oil	28%
4.	1805	Cocoa powder, not containing added sugar or sweetening matter	28%
5.	1806	Chocolates and other food preparations containing cocoa	28%
6.	1901 90 [other than 1901 10, 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 [other than preparations for infants or young children, put up for retail sale and	28%
7.	1905 32	Waffles and wafers coated with chocolate or containing chocolate	28%
			28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
8.	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	28%
9.	2106	Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan,	28%
10.	2106 90 20	Pan masala	28%
11.	2202 90 90	Other non-alcoholic beverages	28%
12.	2202 10	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured	28%
13.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]	28%
14.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	28%
15.	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences [including biris]	28%
16.	2515 12 20, 2515 12 90	Marble and travertine, other than blocks	28%
			28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
17.	2516 12 00	Granite, other than blocks	28%
18.	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form	28%
19.	2710	Avgas	28%
20.	3208	Paints and varnishes (including enam- els and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter	28%
21.	3209	Paints and varnishes (including enam- els and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium	28%
22.	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	28%
23.	3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms	28%
24.	3214	Glaziers' putty, grafting putty, resin ce- ments, caulking compounds and other mastics; painters' fillings; non-refracto- ry surfacing preparations for facades, indoor walls, floors, ceilings	28%
25.	3303	Perfumes and toilet waters	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
26.	3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta]	28%
27.	3305 [other than 3305 9011, 3305 90 19]	All goods, i.e. preparations for use on the hair such as Shampoos; Preparations for permanent waving or straightening; Hair lacquers; Brilliantines (spiritous); Hair cream, Hair dyes (natural, herbal or	28%
28.	3306 [other than 3306 10 10, 3306 10 20]	Preparations for oral or dental hygiene, including and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than dentifrices in powder or paste from (tooth powder	28%
29.	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties; such as Pre-shave, shaving or after-shave Preparations, Shaving cream,	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
30.	3401 30	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwo- vens, impregnated, coated or	28%
31.	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxilia- ry washing preparations) and cleaning preparations, whether or not contain- ing soap, other than those of heading	28%
32.	3403	Lubricating preparations (including cut- ting-oil preparations, bolt or nut release preparations, anti-rust or anti-corro- sion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils ob- tained	28%
33.	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
34.	3407	Modelling pastes, including those put up	28%
35.	3602	Prepared explosives, other than propel- lant powders; such as Industrial explo- sives	28%
36.	3604	Fireworks, signalling flares, rain rock- ets, fog signals and other pyrotechnic articles	28%
37.	3606	Ferro-cerium and other pyrophoric al- loys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters	28%
38.	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for min- eral oils (including gasoline) or for other liquids used for the same purposes as mineral oils	28%
39.	3813	Preparations and charges for fire-ex- tinguishers; charged fire- extinguishing grenades	28%
40.	3814	Organic composite solvents and thin- ners, not elsewhere specified or includ- ed; prepared paint or varnish	28%
41.	3819	Hydraulic brake fluids and other pre- pared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
42.	3820	Anti-freezing preparations and prepared	28%
43.	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of	28%
44.	3922	Baths, shower baths, sinks, wash ba- sins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics	28%
45.	3926 [other than 3926 40 11, 3926 90 10]	Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, PVC Belt Conveyor, plastic beads and	28%
46.	4011	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled pow- ered cycle rickshaws; and Rear Tractor tyres]	28%
47.	4012	Retreaded or used tyres and flaps	28%
48.	4013	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]	28%
49.	4016 [other than 4016 92 00]	Other articles of vulcanised rubber other than hard rubber (other than	28%
50.	4017	Hard rubber (for example ebonite) in all forms, including waste and scrap; articles of hard rubber	28%
51.	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
52.	4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paper-board, or wholly or mainly covered with such materials or with paper [other than School satchels and bags other than of leather or composition leather, Toilet cases, Hand bags and shopping bags, of artificial plastic material, of cotton, or of jute, Vanity	28%
53.	4203	Articles of apparel and clothing accessories, of leather or of composition leather	28%
54.	4205	Other articles of leather or of composition leather	28%
55.	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or	28%
56.	4303	Articles of apparel, clothing accessories and other articles of	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
57.	4304	Articles of artificial fur	28%
58.	4410	Particle board, Oriented Strand Board (OSB) and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding sub- stances, other	28%
59.	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified	28%
60.	4412	Plywood, veneered panels and similar laminated wood	28%
61.	4413	Densified wood, in blocks, plates, strips,	28%
62.	4414	Wooden frames for paintings, photographs, mirrors or similar objects	28%
63.	4418	Builders' joinery and carpentry of wood, including cellular wood panels, as- sembled flooring panels, shingles and shakes	28%
64.	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchen- ware	28%
65.	4814	Wall paper and similar wall coverings; window transparencies of paper	28%
66.	6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
67.	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like	28%
68.	6704	Wigs, false beards, eyebrows and eye- lashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included	28%
69.	6801	Setts, curbstones and flagstones, of natural stone (except slate)	28%
70.	6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate); of marble, travertine and alabaster, of Granite, of	28%
71.	6803	Worked slate and articles of slate or of agglomerated slate	28%
72.	6807	Articles of asphalt or of similar material (for example, petroleum itumen or coal tar pitch)	28%
73.	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
74.	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles,	28%
75.	6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced; such as Tiles, flagstones, bricks and similar articles, Building blocks and bricks, Cement bricks, Prefabricated structural components for Building or civil engineering, Prefabricated structural components for building or civil	28%
76.	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or	28%
77.	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined	28%
78.	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
79.	6815	Articles of stone or of other mineral sub- stances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or	28%
80.	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous	28%
81.	6904	Ceramic flooring blocks, support or filler	28%
82.	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ce- ramic constructional	28%
83.	6906	Ceramic pipes, conduits, guttering and pipe fittings	28%
84.	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics	28%
85.	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used	28%
86.	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar	28%
87.	6913	Statuettes and other ornamental ceram-	28%
88.	6914	Other ceramic articles	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
89.	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not	28%
90.	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	28%
91.	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	28%
92.	7006 00 00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but	28%
93.	7007	Safety glass, consisting of toughened (tempered) or laminated glass	28%
94.	7008	Multiple-walled insulating units of	28%
95.	7009	Glass mirrors, whether or not framed, including rear-view mirrors	28%
96.	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cath- ode-ray tubes or the like	28%
97.	7014	Signalling glassware and optical el- ements of glass (other than those of heading 7015), not	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
98.	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates,	28%
99.	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and	28%
100.	7321	Stoves [other than kerosene stove and LPG stoves], ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and	28%
101.	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of	28%
102.	7324	Sanitary ware and parts thereof of iron and steel	28%
103.	7418	All goods other than utensils i.e. sanitary ware and parts thereof of	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
104.	7419	Other articles of copper [including chain and parts thereof under 7419 10 and other articles under 7419 99] but not including metal castings under 7419	28%
105.	7610 10 00	Doors, windows and their frames and thresholds for doors	28%
106.	7615	All goods other than utensils i.e. sani- tary ware and parts thereof	28%
107.	8212	Razors and razor blades (including razor blade blanks in strips)	28%
108.	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleav- ers, choppers and mincing knives,); manicure or pedicure sets and instru- ments (including nail files) [other than paper knives, pencil sharpeners and blades thereof]	28%
109.	8302	Base metal mountings, fittings and sim- ilar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat- pegs, brackets and similar fixtures; castors with mountings of base metal;	28%
110.	8303	Armoured or reinforced safes, strong-boxes and doors and safe de- posit lockers for strong-rooms, cash or deed boxes and the like, of base	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
111.	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading	28%
112.	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, pack-aging), of base	28%
113.	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base	28%
114.	8407	Spark-ignition reciprocating or rotary internal combustion piston engine	28%
115.	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	28%
116.	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	28%
117.	8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30], concrete pumps [8413 40 00], other rotary positive displacement pumps [8413	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
118.	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not	28%
119.	8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the	28%
120.	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air con-	28%
121.	8419	Storage water heaters, non-electric [8419 19] (other than solar water heater and system), Pressure vessels, reactors, columns or towers or chemical storage tanks [8419 89 10], Glass lined equipment [8419 89 20], Auto claves other than for cooking or heating food, not elsewhere specified or included [8419 89 30], Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water [8419 89 40], Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control [8419 89 60], Apparatus for rapid heating of semiconductor devices, apparatus for chemical or physical vapour	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
122.	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]	28%
123.	8423	Electric or electronic weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds	28%
124.	8424	Fire extinguishers	28%
125.	8427	Fork-lift trucks; other works trucks fitted with lifting or handling	28%
126.	8428	Other lifting, handling, loading or un-loading machinery (for example, lifts, escalators, conveyors, teleferics)	28%
127.	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping	28%
128.	8430	Other moving, grading, levelling, scrap- ing, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and	28%
129.	8443	Printers which perform two or more of the functions of printing, copying or facsimile transmission, capable of con- necting to an automatic data process- ing machine or to a network printers; copying machines, facsimile machines; ink cartridges with or without print head assembly and ink	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
130.	8450	Household or laundry-type washing machines, including machines which both wash and dry	28%
131.	8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines [other than Braille typewriters, electric or non-electric, Perforating or stapling machines (staplers), pencil sharpening	28%
132.	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including	28%
133.	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter	28%
134.	8479	Passenger boarding bridges of a kind used in airports [8479 71 00] and other	28%
135.	8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
136.	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar pack- ings;	28%
137.	8504	Static converters (for example, rectifi- ers) and inductors [other than Trans- formers Industrial Electronics; Electrical	28%
138.	8506	Primary cells and primary batteries	28%
139.	8507	Electric accumulators, including separa- tors therefor, whether or not rectangular (including square)	28%
140.	8508	Vacuum cleaners	28%
141.	8509	Electro-mechanical domestic applianc- es, with self-contained electric motor, other than vacuum cleaners of heading 8508	28%
142.	8510	Shavers, hair clippers and hair- remov- ing appliances, with self- contained electric motor	28%
143.	8511	Electrical ignition or starting equipment of a kind used for spark- ignition or compression-ignition internal combus- tion engines (for example, ignition mag- netos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dyna- mos, alternators) and cut-outs	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
144.	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles	28%
145.	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading	28%
146.	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating	28%
147.	8517	ISDN System [8517 69 10], ISDN Terminal Adaptor [8517 69 20], X 25 Pads	28%
148.	8518	Single loudspeakers, mounted in their enclosures [8518 21 00], Audio-frequency electric amplifiers [8518 40 00],	28%
149.	8519	Sound recording or reproducing apparatus	28%
150.	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
151.	8525	Transmission apparatus for radio-broad- casting or television, whether or not incorporating reception apparatus or sound recording or reproducing appara- tus; television cameras, digital cameras and video cameras recorders [other than CCTV]	28%
152.	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	28%
153.	8527	Reception apparatus for radio-broad- casting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or	28%
154.	8528	Monitors and projectors, not incorporat- ing television reception apparatus; re- ception apparatus for television, wheth- er or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus [other than	28%
155.	8529	Parts suitable for use solely or principal- ly with the apparatus of headings 8525 to 8528	28%
156.	8530	Electrical signalling, safety or traffic control equipment for railways, tram- ways, roads, inland waterways, parking facilities, port installations or airfields	28%
157.	8531	Electric sound or visual signalling appa- ratus (for example, bells, sirens, indica- tor panels, burglar or fire alarms), other than those of	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
158.	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, socket-outlets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres optical fibres, bundles or cables	28%
159.	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading	28%
160.	8539	Sealed beam lamp units and ultraviolet or infra-red lamps; arc lamps [other than Electric filament or discharge lamps and LED lamps]	28%
161.	8544	Insulated (including enamelled or anodised) wire, cable and other insulated electric conductors, whether or not fitted with connectors [other than Winding Wires; Coaxial cables; Optical	28%
162.	8545	Brushes [8545 20 00] and goods under 8545 (including arc lamp carbon and battery carbon)	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
163.	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base	28%
164.	8702	Motor vehicles for the transport of ten or	28%
165.	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars [other than Cars for physically handicapped	28%
166.	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]	28%
167.	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radio- logical unit)	28%
168.	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to	28%
169.	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
170.	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of	28%
171.	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the	28%
172.	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	28%
173.	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	28%
174.	8714	Parts and accessories of vehicles of headings 8711 and 8713	28%
175.	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws	28%
176.	8802	Aircrafts for personal use	28%
177.	8903	Yachts and other vessels for pleasure or	28%
178.	9004	Goggles	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
179.	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including	28%
180.	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539	28%
181.	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing	28%
182.	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	28%
183.	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes;	28%
184.	9011	Compound optical microscopes, including those for photomicrography	28%
185.	9012	Microscopes other than optical microscopes; diffraction apparatus	28%
186.	9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
187.	9014	Direction finding compasses; other navigational instruments and	28%
188.	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances,	28%
189.	9016	Electric or electronic balances of a sensitivity of 5 cg or better, with or without weights	28%
190.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for \ including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment	28%
191.	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other	28%
192.	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal	28%
193.	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading	28%
194.	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, space-craft or vessels	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
195.	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time registers,	28%
196.	9107	Time switches with clock or watch movement or with synchronous motor	28%
197.	9108	Watch movements, complete and assembled	28%
198.	9110	Complete watch movements, unassembled or partly assembled (movement sets); incomplete watch movements, assembled; rough	28%
199.	9111	Watch cases and parts thereof	28%
200.	9112	Cases for other than clocks, and parts thereof	28%
201.	9113	Watch straps, watch bands and watch bracelets, and parts thereof	28%
202.	9114	Other watch parts	28%
203.	9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments	28%
204.	9202	Other string musical instruments (for example, guitars, violins, harps)	28%
205.	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical	28%
206.	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
207.	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)	28%
208.	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signaling instruments	28%
209.	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds	28%
210.	9302	Revolvers and pistols, other than those	28%
211.	9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof	28%
212.	9403	Other furniture [other than bamboo furniture] and parts thereof	28%
213.	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
214.	9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified	28%
215.	9504	Video games consoles and Machines	28%
216.	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty	28%
217.	9506	Articles and equipment for general physical exercise, gymnastics,	28%
218.	9508	Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]	28%
219.	9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles	28%
220.	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
221.	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand- operated composing sticks and hand printing	28%
222.	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks	28%
223.	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	28%
224.	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations	28%
225.	9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	28%
226.	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window	28%
227.	9804	All dutiable articles intended for personal use	28%

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate
228.	-	<p>Lottery authorized by State Governments</p> <p>Explanation 1.- For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.</p> <p>Explanation 2.-</p> <p>(1) "Lottery authorized by State Governments" means a lottery which is authorized to be sold in State(s) other than the organising state also.</p> <p>(2) Organising state has the same meaning as assigned to it in clause</p>	28%

Note: GST Rate = CGST Rate + SGST Rate.

Explanation

- (i) The phrase “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre- determined quantity or number, which is indicated on such package.
 - (ii) The phrase “registered brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, mono- gram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999.
 - (iii) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
 - (iv) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
2. These rates shall come into force with effect from the 1st day of July, 2017.

Disclaimer: The above is not a complete or exhaustive list of items under exemptions or attracting concessional rates under GST. Some of the items also attract Cess in addition to GST at the applicable rates. For complete details, notifications and other information available on the CBEC website (www.cbec.gov.in) may please be referred to.