

Government Notifications
SRI LANKA EXPORT DEVELOPMENT ACT, No. 40 OF 1979
Order under Section 14

BY virtue of powers vested in me by Section 14 (1) of the Sri Lanka Export Development Act, No. 40 of 1979, I, Malik Samarawickrama, Minister of Development Strategies and International Trade with the concurrence of the Minister of Finance and Mass Media, do by this Order declare that with effect from 28.11.2017, a Cess shall be charged, levied and paid on all goods enumerated in Column III of the Schedule hereto at rates specified in the corresponding entry in Column IV in the same Schedule hereto, on the aggregate of a sum equivalent to their value for Customs duty purposes at the time of importation and a sum equivalent to ten per centum (10%) of such value, provided however, that;

- (1) Wherever more than one rate is specified in Column IV of the Schedule hereto, the applicable rate for the purpose of calculating the Cess payable shall be that rate the application of which results in a higher amount being payable as Cess.
- (2) The Cess hereby imposed shall not apply to;
 - (i) Ayurveda, Siddha and Unani raw and prepared drugs and medicinal plants specified by Notification published in *Gazette* by the Director General of Customs in consultation with the Secretary to the Ministry which is responsible to the subject of Ayurveda, and Ayurveda, Siddha and Unani preparations (other than cosmetics preparations) imported, subject to the approval of the Secretary to the Treasury.
 - (ii) Any product or preparation registered as drug or device under the Cosmetics Devices and Drugs Act.
 - (iii) Raw material, intermediate goods, parts and accessories to be used for the manufacture of fashion jewellery and containers for packing imported on the recommendation of the Secretary, Ministry of Industry and Commerce.
 - (iv) Goods for any specified project referred to in paragraph f (ii) of PART II of the First Schedule to the Value Added Tax Act, No. 14 of 2002, as identified by the Minister in charge of the subject of Finance, on which taxes are borne by the Government taking into consideration the economic benefit to the country.
 - (v) Following equipment, accessories and parts thereof, for use in agriculture and related activities, imported on the recommendation of the Secretary to the Ministry of Agriculture, subject to approval by the Director General of Customs:

Weather stations, green houses, poly-tunnels, sprinkler/misting systems, drip irrigation systems, fertigation systems, hydroponic systems, mulch films, pond liner, and shade for netting.
 - (vi) Multi-layered packing material consisting of laminates of papers, polyethylene film and aluminium foil, or of polyethylene and ethylene vinyl alcohol polymer used for packing of liquid milk, vegetable juice and fruit juice, imported on the recommendation of the Secretary of the Ministry of Industry and Commerce subject to approval by the Director General of Customs.
 - (vii) Import of samples in relations to business worth not more than Rs. 50,000/= subject to such terms and conditions as prescribed by the Director General of Customs.

- (viii) Multi-layered sheets of polyethylene and polyvinyl alcohol where polyvinyl alcohol sheet is laminated between two polyethylene sheets, of a thickness exceeding 275 microns, whether or not printed, for the manufacture of tubes for packaging of tooth-pastes, cosmetics etc., imported on the recommendation of the Secretary to the Ministry of Industry and Commerce subject to approval by the Director General of Customs.
- (ix) High density polyethylene sheets, of a thickness exceeding 0.5 mm and the width not less than 4.0 m, in role form, for aquaculture ponds lining, imported on the recommendation of the Secretary to the Ministry of Fisheries and Aquatic Resources Development subject to approval by the Director General of Customs.
- (x) Unbranded new tyre casings without any markings, imported by a branded tyre manufacturer for local value addition process on the recommendation of the Secretary to the Ministry of Industry and Commerce and subject to approval by the Director General of Customs.
- (xi) Bars and rods, not further worked than hot rolled, hot drawn or extruded, imported on the recommendation of the Secretary to the Ministry of Industry and Commerce by a local leaf spring manufacture, subject to approval by the Director General of Customs.
- (xii) Linear low density Polyethylene, imported by a Silage Manufacture to supply silage to the local livestock farmers on the recommendation of Department of Animal Production and Health subject to approval by the Director General of Customs.
- (xiii) Any machinery, equipment, accessory and raw materials or intermediate materials, to be used for manufacturing of biodegradable packaging products by manufacturers of such products, registered under the Ministry in charge of the subject of Industries, on the recommendation of Secretary to the Ministry in charge of the subject of Environment and subject to approval of Director General of Customs.

The orders made under section 14 (1) of the Sri Lanka Export Development Act, No. 40 of 1979 and published in the *Gazette Extraordinary*, No. 1992/52 of 11.11.2016, *Gazette Extraordinary*, No. 2011/9 of 21.03.2017 and *Gazette Extraordinary*, No. 2030/19 of 01.08.2017 or any other order issued under the said section for imports are hereby rescinded.

MALIK SAMARAWICKRAMA,
Minister of Development Strategies and International Trade.

Ministry of Development Strategies and International Trade,
Colombo 01,
27th November 2017.

| H.S. Hdg. (I) | H.S. Code (II) | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-------------------|-------------------|
|---------------|----------------|-------------------|-------------------|

Schedule

| | | | | |
|-------|------------|--|---|-----------------|
| 03.05 | | 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. | | |
| | | - | Fish fillets, dried, salted or in brine, but not smoked: | |
| | 0305.31 | -- | Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) | Rs. 10/= per kg |
| | 0305.32 | -- | Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> | Rs. 10/= per kg |
| | 0305.39 | -- | Other | Rs. 10/= per kg |
| | | - | Smoked fish, including fillets, other than edible fish offal : | |
| | 0305.41 | -- | Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic Salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | Rs. 10/= per kg |
| | 0305.42 | -- | Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | Rs. 10/= per kg |
| | 0305.43 | -- | Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) | Rs. 10/= per kg |
| | 0305.44 | -- | Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) | Rs. 10/= per kg |
| | 0305.49 | -- | Other : | Rs. 10/= per kg |
| | | - | Dried fish, other than edible fish offal, whether or not salted but not smoked : | |
| | 0305.51 | -- | Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | Rs. 20/= per kg |
| | | - | Fish, salted but not dried or smoked and fish in brine, other than edible fish offal : | |
| | 0305.61 | -- | Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | Rs. 10/= per kg |
| | 0305.62 | -- | Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | Rs. 10/= per kg |
| | 0305.63 | -- | Anchovies (<i>Engraulis spp.</i>) | Rs. 10/= per kg |
| | 0305.64 | -- | Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) | Rs. 10/= per kg |
| | 0305.69 | -- | Other | Rs. 10/= per kg |
| | | - | Fishfins, heads, tails, maws and other edible fish offal: | |
| | 0305.71 | -- | Shrak fins | Rs. 20/= per kg |
| | 0305.72 | -- | Fish heads, tails and maws | |
| | 0305.72.10 | --- | Fish maws | Rs. 20/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|----|--|-------------------------|
| 03.06 | | | Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption. | |
| | | - | Frozen : | |
| | 0306.16 | -- | Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>) | 30% or Rs. 100/= per kg |
| | 0306.17 | -- | Other shrimps and prawns | 30% or Rs. 100/= per kg |
| | | - | Not frozen : | |
| | 0306.35 | -- | Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>) | 30% or Rs. 100/= per kg |
| | 0306.36 | -- | Other shrimps and prawns | 30% or Rs. 100/= per kg |
| | 0306.95 | -- | Shrimps and prawns | 30% or Rs. 100/= per kg |
| 04.04 | | | Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included. | |
| | 0404.10 | - | Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter | 30% or Rs. 100/= per kg |
| | 0404.90 | - | Other | 30% or Rs. 300/= per kg |
| 04.06 | | | Cheese and curd. | |
| | 0406.10 | - | Fresh (unripened or uncured) cheese, including whey cheese, and curd | 15% or Rs. 150/= per kg |
| | 0406.20 | - | Grated or powdered cheese, of all kinds | 30% or Rs. 300/= per kg |
| | 0406.30 | - | Processed cheese, not grated or powdered | 30% or Rs. 300/= per kg |
| | 0406.40 | - | Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i> | 15% or Rs. 150/= per kg |
| | 0406.90 | - | Other cheese | 30% or Rs. 300/= per kg |
| 04.08 | | | Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter. | |
| | | - | Egg yolks : | |
| | 0408.11 | -- | Dried | 30% or Rs. 300/= per kg |
| | 0408.19 | -- | Other | 30% or Rs. 300/= per kg |
| | | - | Other : | |
| | 0408.91 | -- | Dried | 30% or Rs. 300/= per kg |
| | 0408.99 | -- | Other | 30% or Rs. 300/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|---|-------------------------|
| 04.10 | 0410.00 | | Edible products of animal origin, not elsewhere specified or included. | 30% or Rs. 300/= per kg |
| 06.03 | | | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. | |
| | | - | Fresh : | |
| | 0603.11 | -- | Roses | 30% or Rs. 110/= per kg |
| | 0603.12 | -- | Carnations | 30% or Rs. 110/= per kg |
| | 0603.13 | -- | Orchids | 30% or Rs. 110/= per kg |
| | 0603.14 | -- | Chrysanthemums | 30% or Rs. 110/= per kg |
| | 0603.15 | -- | Lilies (<i>Lilium spp.</i>) | 30% or Rs. 110/= per kg |
| | 0603.19 | -- | Other : | |
| | 0603.19.10 | --- | Anthuriums | 30% or Rs. 110/= per kg |
| | 0603.19.90 | --- | Other | 30% or Rs. 110/= per kg |
| | 0603.90 | - | Other | 30% or Rs. 110/= per kg |
| 06.04 | | | Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. | |
| | 0604.20 | - | Fresh | 30% or Rs. 110/= per kg |
| | 0604.90 | - | Other | 30% or Rs. 110/= per kg |
| 07.02 | 0702.00 | | Tomatoes, fresh or chilled. | 30% or Rs. 110/=per kg |
| 07.03 | | | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled. | |
| | 0703.90 | - | Leeks and other alliaceous vegetables | 30% or Rs. 110/=per kg |
| 07.04 | | | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. | |
| | 0704.10 | - | Cauliflowers and headed broccoli | 30% or Rs. 110/=per kg |
| | 0704.20 | - | Brussels sprouts | 30% or Rs. 110/=per kg |
| | 0704.90 | - | Other | 30% or Rs. 110/=per kg |
| 07.05 | | | Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled. | |
| | | - | Lettuce : | |
| | 0705.11 | -- | Cabbage lettuce (head lettuce) | 30% or Rs. 110/=per kg |
| | 0705.19 | -- | Other | 30% or Rs. 110/=per kg |
| | | - | Chicory : | |
| | 0705.21 | -- | Witloof chicory (<i>Cichorium intybusvar foliosum</i>) | 30% or Rs. 110/=per kg |

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|---------------|----------------|-----|--|------------------------|
| | 0705.29 | -- | Other | 30% or Rs. 110/=per kg |
| 07.06 | | | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled. | |
| | 0706.10 | - | Carrots and turnips | 30% or Rs. 110/=per kg |
| | 0706.90 | - | Other | 30% or Rs. 110/=per kg |
| 07.07 | 0707.00 | | Cucumbers and gherkins, fresh or chilled : | |
| | 0707.00.10 | --- | Cucumbers | 30% or Rs. 110/=per kg |
| | 0707.00.20 | --- | Gherkins | 30% or Rs. 110/=per kg |
| 07.08 | | | Leguminous vegetables, shelled or unshelled, fresh or chilled. | |
| | 0708.10 | - | Peas (<i>Pisum sativum</i>) | 30% or Rs. 110/=per kg |
| | 0708.20 | - | Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) | 30% or Rs. 110/=per kg |
| | 0708.90 | - | Other leguminous vegetables | 30% or Rs. 110/=per kg |
| 07.09 | | | Other vegetables, fresh or chilled. | |
| | 0709.20 | - | Asparagus | 30% or Rs. 110/=per kg |
| | 0709.30 | - | Aubergines (egg-plants) | 30% or Rs. 110/=per kg |
| | 0709.40 | - | Celery other than celeriac | 30% or Rs. 110/=per kg |
| | | - | Mushrooms and truffles : | |
| | 0709.51 | -- | Mushrooms of the genus <i>Agaricus</i> | 30% or Rs. 110/=per kg |
| | 0709.59 | -- | Other | |
| | 0709.59.10 | --- | Truffles | 30% or Rs. 110/=per kg |
| | 0709.59.90 | --- | Other | 30% or Rs. 110/=per kg |
| | 0709.60 | - | Fruits of the genus <i>Capsicum</i> of the genus <i>Pimenta</i> | 30% or Rs. 110/=per kg |
| | 0709.70 | - | Spinach, New Zealand spinach and orache spinach (garden spinach) | 30% or Rs. 110/=per kg |
| | | - | Other | |
| | 0709.91 | -- | Globe artichokes | 30% or Rs. 110/=per kg |
| | 0709.92 | -- | Olives | 30% or Rs. 110/=per kg |
| | 0709.93 | -- | Pumpkins, squash and gourds (<i>Cucurbita spp.</i>) | 30% or Rs. 110/=per kg |
| | | --- | Sweet corn (<i>Zea mays var.saccharata</i>), whether or not on the cob: | |
| | 0709.99.12 | --- | Other | 30% or Rs. 110/=per kg |
| | 0709.99.20 | --- | Other | 30% or Rs. 110/=per kg |
| 07.10 | | | Vegetables (uncooked or cooked by steaming or boiling in water), frozen. | |
| | 0710.10 | - | Potatoes : | |
| | 0710.10.10 | --- | Uncooked | 30% or Rs. 110/=per kg |

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| | 0710.10.20 | --- | Cooked | 30% or Rs. 110/=per kg |
| | | - | Leguminous vegetables, shelled or unshelled : | |
| | 0710.21 | -- | Peas (<i>Pisum sativum</i>) : | |
| | 0710.21.10 | --- | Uncooked | 30% or Rs. 110/=per kg |
| | 0710.21.20 | --- | Cooked | 30% or Rs. 110/=per kg |
| | 0710.22 | -- | Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) : | |
| | 0710.22.10 | --- | Uncooked | 30% or Rs. 110/=per kg |
| | 0710.22.20 | --- | Cooked | 30% or Rs. 110/=per kg |
| | 0710.29 | -- | Other : | |
| | 0710.29.10 | --- | Uncooked | 30% or Rs. 110/=per kg |
| | 0710.29.20 | --- | Cooked | 30% or Rs. 110/=per kg |
| | 0710.30 | - | Spinach, New Zealand spinach and orache spinach (garden spinach) : | |
| | 0710.30.10 | --- | Uncooked | 30% or Rs. 110/=per kg |
| | 0710.30.20 | --- | Cooked | 30% or Rs. 110/=per kg |
| | 0710.40 | - | Sweet corn : | |
| | 0710.40.10 | --- | Uncooked | 30% or Rs. 110/=per kg |
| | 0710.40.20 | --- | Cooked | 30% or Rs. 110/=per kg |
| | 0710.80 | - | Other Vegetables : | |
| | 0710.80.10 | --- | Uncooked | 30% or Rs. 110/=per kg |
| | 0710.80.20 | --- | Cooked | 30% or Rs. 110/=per kg |
| | 0710.90 | - | Mixtures of vegetables : | |
| | 0710.90.10 | --- | Uncooked | 30% or Rs. 110/=per kg |
| | 0710.90.20 | --- | Cooked | 30% or Rs. 110/=per kg |
| 07.11 | | | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption. | |
| | 0711.20 | - | Olives | 30% or Rs. 110/=per kg |
| | 0711.40 | - | Cucumbers and gherkins : | |
| | 0711.40.10 | --- | Cucumbers | 30% or Rs. 110/=per kg |
| | 0711.40.90 | --- | Gherkins | 30% or Rs. 110/=per kg |
| | | - | Mushrooms and truffles : | |
| | 0711.51 | -- | Mushrooms of the genus <i>Agaricus</i> | 30% or Rs. 150/=per kg |
| | 0711.59 | -- | Other | 30% or Rs. 150/=per kg |
| | 0711.90 | - | Other vegetables; mixtures of vegetables : | |
| | 0711.90.10 | --- | Garlic | 30% or Rs. 110/=per kg |
| | 0711.90.20 | --- | Onions | 30% or Rs. 110/=per kg |
| | 0711.90.30 | --- | Capers | 30% or Rs. 110/=per kg |
| | 0711.90.90 | --- | Other | 30% or Rs. 110/=per kg |
| 07.12 | | | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. | |
| | 0712.20 | - | Onions | Rs. 200/= per kg |

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|---------------|----------------|-----|---|------------------------|
| | | - | Mushrooms, wood ears (<i>Auricularia Spp.</i>) jelly fungi (<i>Tremella spp.</i>) and truffles : | |
| | 0712.31 | -- | Mushrooms of the genus <i>Agaricus</i> | 30% or Rs. 150/=per kg |
| | 0712.32 | -- | Wood ears (<i>Auricularia spp.</i>) | 30% or Rs. 150/=per kg |
| | 0712.33 | -- | Jelly fungi (<i>Tremella spp.</i>) | 30% or Rs. 150/=per kg |
| | 0712.39 | -- | Other | 30% or Rs. 150/=per kg |
| | 0712.90 | - | Other vegetables; mixtures of vegetables : | |
| | 0712.90.10 | --- | Garlic | 30% or Rs. 110/=per kg |
| | 0712.90.90 | --- | Other | Rs. 600/= per kg |
| 07.14 | | | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith. | |
| | 0714.10 | - | Manioc (cassava) | 30% or Rs. 110/=per kg |
| | 0714.20 | - | Sweet potatoes | 30% or Rs. 110/=per kg |
| | 0714.30 | - | Yams (<i>Dioscorea spp.</i>) | 30% or Rs. 110/=per kg |
| | 0714.40 | - | Taro (<i>Colocasia spp.</i>) | 30% or Rs. 110/=per kg |
| | 0714.50 | - | Yautia (<i>Xanthosoma spp.</i>) | 30% or Rs. 110/=per kg |
| | 0714.90 | - | Other | 30% or Rs. 110/=per kg |
| 08.01 | | | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled. | |
| | | - | Coconuts : | |
| | 0801.11 | -- | Desiccated : | |
| | 0801.11.10 | --- | Edible 'Copra' | 30% or Rs. 110/=per kg |
| | 0801.11.90 | --- | Other | 30% or Rs. 110/=per kg |
| | 0801.12 | -- | In the inner shell (endocarp) | 30% or Rs. 110/=per kg |
| | 0801.19 | -- | Other : | |
| | 0801.19.20 | --- | Seed coconut | 30% or Rs. 110/=per kg |
| | 0801.19.30 | --- | King coconut | 30% or Rs. 110/=per kg |
| | 0801.19.90 | --- | Other | 30% or Rs. 110/=per kg |
| | | - | Brazil nuts : | |
| | 0801.21 | -- | In shell : | |
| | 0801.21.10 | --- | Fresh | 30% or Rs. 110/=per kg |
| | 0801.21.90 | --- | Other | 30% or Rs. 110/=per kg |
| | 0801.22 | -- | Shelled | 30% or Rs. 110/=per kg |
| | | - | Cashew nuts : | |
| | 0801.32 | -- | Shelled | 30% or Rs. 110/=per kg |
| 08.02 | | | Other nuts, fresh or dried, whether or not shelled or peeled. | |
| | | - | Almonds : | |
| | 0802.11 | -- | In shell : | |
| | 0802.11.90 | --- | Other | 30% or Rs. 110/=per kg |

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|---------------|----------------|-----|--|-------------------------|
| | 0802.12 | -- | Shelled | 30% or Rs. 110/=per kg |
| | | - | Hazelnuts or filberts (<i>Corylus spp.</i>) : | |
| | 0802.21 | -- | In shell : | |
| | 0802.21.10 | --- | Fresh | 30% or Rs. 110/=per kg |
| | 0802.21.90 | --- | Other | 30% or Rs. 110/=per kg |
| | 0802.22 | -- | Shelled | 30% or Rs. 110/=per kg |
| | | - | Walnuts : | |
| | 0802.31 | -- | In shell : | |
| | 0802.31.10 | --- | Fresh | 30% or Rs. 110/=per kg |
| | 0802.31.90 | --- | Other | 30% or Rs. 110/=per kg |
| | 0802.32 | -- | Shelled | 30% or Rs. 110/=per kg |
| | 0802.40 | - | Chestnuts (<i>Castanea spp.</i>): | |
| | 0802.41 | -- | In shell | 30% or Rs. 110/=per kg |
| | 0802.42 | -- | Shelled | 30% or Rs. 110/=per kg |
| | 0802.50 | - | Pistachios : | |
| | 0802.51 | -- | In shell | 30% or Rs. 110/=per kg |
| | 0802.52 | -- | Shelled | 30% or Rs. 110/=per kg |
| | | - | Macadamia nuts | |
| | 0802.62 | -- | Shelled | 30% or Rs. 110/=per kg |
| | 0802.70 | - | Kola nuts (<i>Cola spp.</i>) | 30% or Rs. 110/=per kg |
| | 0802.80 | - | Areca nuts | |
| | 0802.80.10 | --- | Fresh (not shelled or peeled) | 30% or Rs. 110/=per kg |
| | 0802.80.90 | --- | Other | 30% or Rs. 110/=per kg |
| | 0802.90 | - | Other: | |
| | 0802.90.10 | --- | Other(not shelled or peeled) | 30% or Rs. 110/=per kg |
| | 0802.90.90 | --- | Other | 30% or Rs. 110/=per kg |
| 08.03 | | | Bananas, including plantains, fresh or dried : | |
| | 0803.10 | - | Plantains | |
| | 0803.10.10 | --- | Fresh | 30% or Rs. 120/= per kg |
| | 0803.10.90 | --- | Other | 30% or Rs. 120/= per kg |
| | 0803.90 | - | Other | |
| | 0803.90.10 | --- | Fresh | 30% or Rs. 120/= per kg |
| | 0803.90.90 | --- | Other | 30% or Rs. 120/= per kg |
| 08.04 | | | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. | |
| | 0804.20 | - | Figs : | |
| | 0804.20.10 | --- | Fresh | 30% or Rs. 120/= per kg |
| | 0804.20.20 | --- | Dried | 30% or Rs. 120/= per kg |
| | 0804.30 | - | Pineapples : | |
| | 0804.30.10 | --- | Fresh | 30% or Rs. 120/= per kg |
| | 0804.30.20 | --- | Dried | 30% or Rs. 120/= per kg |
| | 0804.40 | - | Avocados : | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|---|-------------------------|
| | 0804.40.10 | --- | Fresh | 30% or Rs. 120/= per kg |
| | 0804.40.20 | --- | Dried | 30% or Rs. 120/= per kg |
| | 0804.50 | - | Guavas, mangoes and mangosteens : | |
| | 0804.50.10 | --- | Guavas, fresh | 30% or Rs. 120/= per kg |
| | 0804.50.20 | --- | Guavas, dried | 30% or Rs. 120/= per kg |
| | 0804.50.30 | --- | Mangoes, fresh | 30% or Rs. 120/= per kg |
| | 0804.50.40 | --- | Mangoes, dried | 30% or Rs. 120/= per kg |
| | 0804.50.50 | --- | Mangosteens, fresh | 30% or Rs. 120/= per kg |
| | 0804.50.60 | --- | Mangosteens, dried | 30% or Rs. 120/= per kg |
| | | | | |
| 08.05 | | | Citrus fruit, fresh or dried. | |
| | | | | |
| | 0805.10 | - | Oranges : | |
| | 0805.10.20 | --- | Dried | 20% or Rs. 120/= per kg |
| | | - | Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids : | |
| | 0805.21 | - | Mandarins (including tangerines and satsumas) : | |
| | 0805.21.10 | --- | Fresh | Rs. 30/= per kg |
| | 0805.21.20 | --- | Dried | 30% or Rs. 120/= per kg |
| | 0805.22 | -- | Clementines : | |
| | 0805.22.10 | --- | Fresh | Rs. 30/= per kg |
| | 0805.22.20 | --- | Dried | 30% or Rs. 120/= per kg |
| | 0805.29 | -- | Other: | |
| | 0805.29.10 | --- | Fresh | Rs. 30/= per kg |
| | 0805.29.20 | --- | Dried | 30% or Rs. 120/= per kg |
| | 0805.40 | - | Grapefruit, including pomelos : | |
| | 0805.40.10 | --- | Fresh | 30% or Rs. 120/= per kg |
| | 0805.40.20 | --- | Dried | 30% or Rs. 120/= per kg |
| | 0805.50 | - | Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>icrus aurantifolia</i> , <i>Citrus latifolia</i>): | |
| | 0805.50.10 | --- | Fresh | 30% or Rs. 120/= per kg |
| | 0805.50.20 | --- | Dried | 30% or Rs. 120/= per kg |
| | 0805.90 | - | Other : | |
| | 0805.90.10 | --- | Fresh | 30% or Rs. 120/= per kg |
| | 0805.90.20 | --- | Dried | 30% or Rs. 120/= per kg |
| | | | | |
| 08.07 | | | Melons (including watermelons) and papaws (Papayas), fresh. | |
| | | | | |
| | | - | Melons (including watermelons) : | |
| | 0807.11 | -- | Watermelons | 30% or Rs. 120/= per kg |
| | 0807.19 | -- | Other | 30% or Rs. 120/= per kg |
| | 0807.20 | - | Papaws (papayas) | 30% or Rs. 120/= per kg |
| | | | | |
| 08.08 | | | Apples, pears and quinces, fresh. | |
| | | | | |
| | 0808.40 | - | Quinces | 30% or Rs. 120/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|--|-------------------------|
| 08.09 | | | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. | |
| | 0809.10 | - | Apricots | 30% or Rs. 120/= per kg |
| | | - | Cherries | |
| | 0809.21 | -- | Sour cherries (<i>Prunus cerasus</i>) | 30% or Rs. 120/= per kg |
| | 0809.29 | -- | Other | 30% or Rs. 120/= per kg |
| | 0809.30 | - | Peaches, including nectarines | 30% or Rs. 120/= per kg |
| 08.10 | | | Other fruit, fresh. | |
| | 0810.10 | - | Strawberries | 30% or Rs. 120/= per kg |
| | 0810.20 | - | Raspberries, blackberries, mulberries and loganberries | 30% or Rs. 120/= per kg |
| | 0810.30 | - | Black, white or red currants and gooseberries | 30% or Rs. 120/= per kg |
| | 0810.40 | - | Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> | 30% or Rs. 120/= per kg |
| | 0810.60 | - | Durians | 30% or Rs. 120/= per kg |
| | 0810.70 | - | Persimmons | 30% or Rs. 120/= per kg |
| | 0810.90 | - | Other : | |
| | 0810.90.10 | --- | Cocoa nuts, raw | 30% or Rs. 120/= per kg |
| 08.11 | | | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter. | |
| | 0811.10 | - | Strawberries | 30% or Rs. 120/= per kg |
| | 0811.20 | - | Raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries | 30% or Rs. 120/= per kg |
| | 0811.90 | - | Other | 30% or Rs. 120/= per kg |
| 08.12 | | | Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption. | |
| | 0812.10 | - | Cherries | 30% or Rs. 120/= per kg |
| | 0812.90 | - | Other | 30% or Rs. 120/= per kg |
| 08.13 | | | Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter. | |
| | 0813.10 | - | Apricots | 30% or Rs. 120/= per kg |
| | 0813.20 | - | Prunes | 30% or Rs. 120/= per kg |
| | 0813.30 | - | Apples | 30% or Rs. 120/= per kg |
| | 0813.40 | - | Other fruit : | |
| | 0813.40.10 | --- | Tamarind | 30% or Rs. 120/= per kg |
| | 0813.40.90 | --- | Other | 30% or Rs. 120/= per kg |
| | 0813.50 | - | Mixtures of nuts or dried fruits of this Chapter | 30% or Rs. 120/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|------|---|-------------------------|
| 08.14 | 0814.00 | | Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions. | 30% or Rs. 120/= per kg |
| 09.01 | | | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion. | |
| | | - | Coffee, not roasted : | |
| | 0901.11 | -- | Not decaffeinated : | |
| | 0901.11.10 | --- | Coffee Seeds | 15% |
| | 0901.11.90 | --- | Other | 15% |
| | 0901.12 | -- | Decaffeinated : | |
| | 0901.12.10 | --- | Coffee Seeds | 15% |
| | 0901.12.90 | --- | Other | 15% |
| | | - | Coffee, roasted : | |
| | 0901.21 | -- | Not decaffeinated | 15% |
| | 0901.22 | -- | Decaffeinated | 15% |
| | 0901.90 | - | Other | 15% |
| 09.04 | | | Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>. | |
| | | - | Pepper : | |
| | 0904.11 | -- | Neither crushed nor ground | |
| | 0904.11.10 | --- | Light Berries of pepper with a density not exceeding 450grams per liter | |
| | 0904.11.11 | ---- | Organic | 15% |
| | 0904.11.19 | ---- | Other | 15% |
| | 0904.11.20 | --- | Matured Berries of pepper with a density not exceeding 450grams per liter | 15% |
| | 0904.11.30 | --- | Other, white | 15% |
| | 0904.11.90 | --- | Other | 15% |
| | 0904.12 | -- | Crushed or ground: | |
| | 0904.12.10 | --- | Crushed | 15% |
| | 0904.12.20 | --- | Ground | 15% |
| | | - | Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> : | |
| | 0904.21 | -- | Dried, neither crushed nor ground | |
| | 0904.21.90 | --- | Other | 15% |
| 09.05 | | | Vanilla. | |
| | 0905.10 | -- | Neither crushed nor ground | |
| | 0905.10.10 | --- | Vanilla pods | 15% |
| | 0905.10.90 | --- | Other | 15% |
| | 0905.20 | -- | Crushed or ground | 15% |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|------|---|-------------------|
| 09.06 | | | Cinnamon and cinnamon-tree flowers. | |
| | | - | Neither crushed nor ground : | |
| | 0906.11 | -- | Cinnamon (<i>Cinnamomum zeylanicum Blume</i>): | |
| | 0906.11.10 | --- | Organic | |
| | 0906.11.11 | ---- | Quills cut, in retail packs of 1 kg or less and packed in cases | 15% |
| | 0906.11.12 | ---- | Other quills | 15% |
| | 0906.11.13 | ---- | Qullings | 15% |
| | 0906.11.14 | ---- | Featherings | 15% |
| | 0906.11.15 | ---- | Chips | 15% |
| | 0906.11.19 | ---- | Other | 15% |
| | 0906.11.90 | --- | Other | |
| | 0906.11.91 | ---- | Quills cut, in retail packs of 1 kg or less and packed in cases | 15% |
| | 0906.11.92 | ---- | Other quills | 15% |
| | 0906.11.93 | ---- | Qullings | 15% |
| | 0906.11.94 | ---- | Featherings | 15% |
| | 0906.11.95 | ---- | Chips | 15% |
| | 0906.11.99 | ---- | Other | 15% |
| | 0906.19 | -- | Other | 15% |
| | 0906.20 | - | Crushed or ground : | |
| | 0906.20.10 | --- | Cinnamon (<i>Cinnamomum zeylanicum Blume</i>) crushed | 15% |
| | 0906.20.20 | --- | Cinnamon (<i>Cinnamomum zeylanicum Blume</i>) ground | 15% |
| | 0906.20.90 | --- | Other | 15% |
| 09.07 | | | Cloves (whole fruit, cloves and stem) : | |
| | 0907.10 | - | Neither crushed nor ground | |
| | 0907.10.10 | --- | Organic | |
| | 0907.10.11 | ---- | Whole fruit | 15% |
| | 0907.10.12 | ---- | Cloves | 15% |
| | 0907.10.13 | ---- | Stems | 15% |
| | 0907.10.90 | --- | Other | |
| | 0907.10.91 | ---- | Whole fruit | 15% |
| | 0907.10.92 | ---- | Cloves | 15% |
| | 0907.10.93 | ---- | Stems | 15% |
| | 0907.20 | - | Crushed or ground | 15% |
| 09.08 | | | Nutmeg, Mace and Cardamoms. | |
| | | - | Nutmeg | |
| | 0908.11 | -- | Neither crushed nor ground | |
| | 0908.11.10 | --- | Organic | |
| | 0908.11.11 | ---- | Wormy and Punky | 15% |
| | 0908.11.19 | ---- | Other | 15% |
| | 0908.11.90 | --- | Other | |
| | 0908.11.91 | ---- | Wormy and Punky | 15% |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|------|---|-------------------|
| | 0908.11.99 | ---- | Other | 15% |
| | 0908.12 | -- | Crushed or ground | |
| | 0908.12.10 | --- | Broken | 15% |
| | 0908.12.90 | --- | Other | 15% |
| | | - | Mace | |
| | 0908.21 | -- | Neither crushed nor ground | 15% |
| | 0908.22 | -- | Crushed or ground | 15% |
| | 0908.30 | - | Cardamoms | |
| | 0908.31 | -- | Neither crushed nor ground | 15% |
| | 0908.32 | -- | Crushed or ground | 15% |
| 10.01 | | | Wheat and meslin. | |
| | | - | Other : | |
| | 1001.91.90 | --- | Other | 25% |
| 10.05 | | | Maize (corn). | |
| | 1005.90 | - | Other | 35% |
| 10.07 | 1007.00 | | Grain sorghum. | |
| | 1007.10 | - | Seed | 35% |
| | 1007.90 | - | Other | 35% |
| 11.01 | 1101.00 | | Wheat or meslin flour: | |
| | 1101.00.10 | --- | Of Wheat | Rs 15/= per kg |
| 11.02 | | | Cereal flours other than of wheat or meslin. | |
| | 1102.20 | - | Maize (corn) flour | 15% |
| | 1102.90 | - | Other : | |
| | 1102.90.10 | --- | Rice flour | 15% |
| | 1102.90.90 | --- | Other | 15% |
| 11.03 | | | Cereal groats, meal and pellets. | |
| | | - | Groats and meal : | |
| | 1103.11 | -- | Of wheat | 15% |
| | 1103.19 | -- | Of other cereals | 15% |
| 11.04 | | | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except of heading 10.06; germ of cereals, whole, rolled, flaked or ground. | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|---|-------------------|
| | | - | Rolled or flaked grains : | |
| | 1104.12 | -- | Of oats | 15% |
| | 1104.19 | -- | Of other cereals | 15% |
| | | | Other worked grains (for example, hulled, pearled, sliced or kibbled) : | |
| | 1104.22 | -- | Of oats | 15% |
| | 1104.23 | -- | Of maize (corn) | 15% |
| | 1104.29 | -- | Of other cereals | 15% |
| | 1104.30 | - | Germ of cereals, whole, rolled, flaked or ground | 15% |
| | | | | |
| 11.05 | | | Flour, meal, powder, flakes, granules and pellets of potatoes. | |
| | | | | |
| | 1105.10 | - | Flour, meal and powder | 5% |
| | 1105.20 | - | Flakes, granules and pellets | 5% |
| | | | | |
| 11.06 | | | Flour, meal and powder of the dried leguminous vegetables of heading 07.13 of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8. | |
| | | | | |
| | 1106.10 | - | Of the dried leguminous vegetables of heading 07.13 : | |
| | 1106.10.90 | --- | Other | 5% |
| | 1106.20 | - | Of sago or of roots or tubers of heading 07.14 : | |
| | 1106.20.10 | --- | Arrowroot | 10% |
| | 1106.20.90 | --- | Other | 5% |
| | 1106.30 | - | Of the products of Chapter 8 | |
| | 1106.30.10 | --- | Dried coconut kernel, ground or powdered after extracting oil | 5% |
| | 1106.30.90 | --- | other | 5% |
| | | | | |
| 11.07 | | | Malt, whether or not roasted. | |
| | | | | |
| | 1107.10 | - | Not roasted | 15% |
| | 1107.20 | - | Roasted | 15% |
| | | | | |
| 11.08 | | | Starches; inulin. | |
| | | | | |
| | | - | Starches: | |
| | 1108.14 | -- | Manioc (cassava) starch | 8% |
| | | | | |
| 12.07 | | | Other oil seeds and oleaginous fruits, whether or not broken. | |
| | | | | |
| | 1207.40 | - | Sesamum seeds | 20% |
| | | | | |
| 14.04 | | | Vegetable products not elsewhere specified or included. | |
| | | | | |
| | 1404.90 | - | Other : | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|---|-------------------|
| | 1404.90.10 | --- | Beedi leaves | Rs.2500 /= per kg |
| 15.08 | | | Ground-nut oil and its fractions, whether or not refined, but not chemically modified. | |
| | 1508.10 | - | Crude oil | Rs. 15/= per kg |
| | 1508.90 | - | Other | Rs. 15/= per kg |
| 15.09 | | | Olive oil and its fractions, whether or not refined, but not chemically modified. | |
| | 1509.10 | - | Virgin | Rs. 15/= per kg |
| | 1509.90 | - | Other | Rs. 15/= per kg |
| 15.10 | 1510.00 | | 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 of heading 15.09. | Rs. 15/= per kg |
| 15.12 | | | Sunflower seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified. | |
| | | - | Cotton-seed oil and its fractions : | |
| | 1512.21 | -- | Crude oil, whether or not gossypol has been removed | Rs. 10/= per kg |
| | 1512.29 | -- | Other | Rs. 10/= per kg |
| 15.14 | | | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified. | |
| | | - | Low erucic acid rape or colza oil and its fractions : | |
| | 1514.11 | -- | Crude oil | Rs. 15/= per kg |
| | 1514.19 | -- | Other | Rs. 15/= per kg |
| | | - | Other : | |
| | 1514.91 | -- | Crude oil | Rs. 15/= per kg |
| | 1514.99 | -- | Other | Rs. 15/= per kg |
| 15.15 | | | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. | |
| | | - | Linseed oil and its fractions : | |
| | 1515.11 | -- | Crude oil | Rs. 10/= per kg |
| | 1515.19 | -- | Other | Rs. 10/= per kg |
| | | - | Maize (corn) oil and its fractions : | |
| | 1515.21 | -- | Crude oil | Rs. 15/= per kg |
| | 1515.29 | -- | Other | Rs. 15/= per kg |
| | 1515.30 | - | Castor oil and its fractions | Rs. 15/= per kg |
| | 1515.50 | - | Sesame oil and its fractions | Rs. 15/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|------|---|-------------------------|
| | 1515.90 | - | Other : | |
| | 1515.90.90 | --- | Other | Rs. 15/= per kg |
| 15.16 | | | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared. | |
| | 1516.20 | - | Vegetable fats and oils and their fractions | Rs. 50/= per kg |
| 15.17 | | | Margarine; edible mixture or preparations of animal or vegetable fats or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16(+) | |
| | 1517.10 | - | Margarine, excluding liquid margarine | |
| | 1517.10.20 | --- | Coconut Butter | Rs. 75/= per kg |
| | 1517.90 | - | Other | Rs. 75/= per kg |
| 16.01 | 1601.00 | | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products. | 30% or Rs. 110/= per kg |
| 16.02 | | | Other prepared or preserved meat, meat offal or blood. | |
| | | - | Of poultry of heading 01.05 : | |
| | 1602.32 | -- | Of fowls of the species <i>Gallus domesticus</i> | 30% or Rs. 110/= per kg |
| | 1602.39 | -- | Other | |
| | | - | Of swine : | |
| | 1602.41 | -- | Hams and cuts thereof | 30% or Rs. 110/= per kg |
| | 1602.42 | -- | Shoulders and cuts thereof | |
| | 1602.49 | -- | Other, including mixtures | 30% or Rs. 110/= per kg |
| | 1602.50 | - | Of bovine animals | 30% or Rs. 110/= per kg |
| | 1602.90 | - | Other, including preparations of blood of any animal | 30% or Rs. 110/= per kg |
| 16.03 | 1603.00 | - | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. | 30% or Rs. 100/= per kg |
| 17.02 | | | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel. | |
| | 1702.90 | - | Other, including invert sugar and other sugar and sugar syrup and sugar syrup blends containing in the dry state 50% by weight of fructose : | |
| | 1702.90.10 | --- | Brewing sugar, artificial honey | Rs. 250/= per kg |
| | | --- | Varieties of sakkara, jaggery | |
| | 1702.90.21 | ---- | Sakkara (suger cane jaggery) | Rs. 250/= per kg |
| | 1702.90.22 | ---- | Kithul jaggery | Rs. 250/= per kg |
| | 1702.90.29 | ---- | Other | Rs. 250/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|--|--|
| | 1702.90.30 | --- | Kithul treacle | Rs. 250/= per kg |
| | 1702.90.90 | --- | Other | Rs. 250/= per kg |
| 17.04 | | | Sugar confectionery (including white chocolate), not containing cocoa. | |
| | 1704.10 | - | Chewing gum, whether or not sugar-coated : | |
| | 1704.10.10 | --- | In retail packaging of 1 kg or less | 35% or 35% of 65% of MRP or Rs. 100/= per kg |
| | 1704.10.90 | --- | Other | 35% or Rs. 100/= per kg |
| | 1704.90 | - | Other : | |
| | 1704.90.10 | --- | In retail packaging of 1 kg or less | 35% or 35% of 65% of MRP or Rs. 100/= per kg |
| | 1704.90.90 | --- | Other | 35% or Rs. 100/= per kg |
| 18.01 | 1801.00 | | Cocoa beans, whole or broken, raw or roasted : | |
| | 1801.00.10 | --- | Whole or broken, raw | 10 % |
| | 1801.00.20 | --- | Roasted | 10 % |
| 18.02 | 1802.00 | | Cocoa shells, husks, skins and other cocoa waste. | 10 % |
| 18.03 | | | Cocoa paste, whether or not defatted. | |
| | 1803.20 | - | Wholly or partly defatted | 10 % |
| 18.05 | 1805.00 | | Cocoa powder, not containing added sugar or other sweetening matter. | 5% |
| 18.06 | | | Chocolate and other food preparations containing cocoa. | |
| | 1806.10 | - | Cocoa powder, containing added sugar or other sweetening matter | 35% or Rs. 100/= per kg |
| | 1806.20 | - | Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg Other, in blocks, slabs or bars : | 35% or Rs. 100/= per kg |
| | | - | Other, in blocks, slabs or bars : | |
| | 1806.31 | -- | Filled | 35% or 35% of 65% of MRP or Rs. 100/= per kg |
| | 1806.32 | -- | Not filled | 35% or 35% of 65% of MRP or Rs. 100/= per kg |
| | 1806.90 | - | Other | 35% or 35% of 65% of MRP or Rs. 100/= per kg |
| 19.01 | | | 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 headings 04.01 to 04.04, not | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|------|---|--|
| | | | containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. | |
| | 1901.90 | - | Other | |
| | 1901.90.10 | --- | Malt extract based preparations used in the making of beverages whether or not containing goods of heading 04.01 to 04.04, in retail packs or in bulk, | 15% |
| | 1901.90.90 | --- | Other | |
| | 1901.90.91 | ---- | Maize based preparations | 15% |
| | 1901.90.92 | ---- | Soya bean based preparations | 15% |
| | 1901.90.93 | ---- | Green gram based preparations | 15% |
| | 1901.90.99 | ---- | Other | 5% |
| | | | | |
| 19.02 | | | 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. | |
| | | - | Uncooked pasta, not stuffed or otherwise prepared : | |
| | 1902.11 | -- | Containing eggs | 30% or Rs. 80/= per kg |
| | 1902.19 | -- | Other | 30% or Rs. 80/= per kg |
| | 1902.20 | - | Stuffed pasta, whether or not cooked or otherwise prepared | 30% or Rs. 80/= per kg |
| | 1902.30 | - | Other pasta | 30% or Rs. 80/= per kg |
| | 1902.40 | - | Couscous | 30% or Rs. 80/= per kg |
| | | | | |
| 19.04 | | | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included. | |
| | 1904.10 | - | Prepared foods obtained by the swelling or roasting of cereal or cereal products | 30% or Rs. 80/= per kg |
| | 1904.20 | - | Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | 30% or Rs. 80/= per kg |
| | 1904.30 | - | Bulgur wheat | 30% or Rs. 80/= per kg |
| | 1904.90 | - | Other | 30% or Rs. 80/= per kg |
| | | | | |
| 19.05 | | | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. | |
| | 1905.10 | - | Crispbread | 35% or Rs. 100/= per kg |
| | 1905.20 | - | Gingerbread and the like | 35% or Rs. 100/= per kg |
| | | - | Sweet biscuits, waffles and wafers : | |
| | 1905.31 | -- | Sweet biscuits : | |
| | 1905.31.10 | --- | In retail packaging of 1 kg or less | 35% or 35% of 65% of MRP or Rs. 100/= per kg |

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| | 1905.31.90 | --- | Other | 35% or Rs. 100/= per kg |
| | 1905.32 | -- | Waffles and wafers : | |
| | 1905.32.10 | --- | In retail packaging of 1 kg or less | 35% or 35% of 65% of MRP or Rs. 100/= per kg |
| | 1905.32.90 | --- | Other | 35% or Rs. 100/= per kg |
| | 1905.40 | - | Rusks, toasted bread and similar toasted products : | |
| | 1905.40.10 | --- | In retail packaging of 1 kg or less | 35% or 35% of 65% of MRP or Rs. 100/= per kg |
| | 1905.40.90 | --- | Other | 35% or Rs. 100/= per kg |
| | 1905.90 | - | Other : | |
| | 1905.90.10 | --- | Bread | 35% or Rs. 100/= per kg |
| | 1905.90.20 | --- | Other, in retail packaging of 1 kg or less | 35% or 35% of 65% of MRP or Rs. 100/= per kg |
| | 1905.90.90 | --- | Other | 35% or Rs. 100/= per kg |
| 20.01 | | | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. | |
| | 2001.10 | - | Cucumbers and gherkins : | |
| | 2001.10.10 | --- | Cucumbers | 35% or Rs. 110/= per kg |
| | 2001.10.20 | --- | Gherkins | 35% or Rs. 110/= per kg |
| | 2001.90 | - | Other | 35% or Rs. 110/= per kg |
| 20.02 | | | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid | |
| | 2002.10 | - | Tomatoes, whole or in pieces | 20% or Rs. 25/= per kg |
| | 2002.90 | - | Other | 20% or Rs. 25/= per kg |
| 20.03 | | | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. | |
| | 2003.10 | - | Mushrooms of the genus <i>Agaricus</i> | 35% or Rs. 125/= per kg |
| | 2003.90 | - | Other | |
| | 2003.90.10 | --- | Truffles | 35% or Rs. 125/= per kg |
| | 2003.90.90 | --- | Other | 35% or Rs. 125/= per kg |
| 20.04 | | | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06. | |
| | 2004.10 | - | Potatoes | 35% or Rs. 125/= per kg |
| | 2004.90 | - | Other vegetables and mixtures of vegetables | 35% or Rs. 125/= per kg |
| 20.05 | | | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. | |
| | 2005.10 | - | Homogenised vegetables | 35% or Rs. 125/= per kg |
| | 2005.20 | - | Potatoes | 35% or Rs. 125/= per kg |

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| | 2005.40 | - | Peas (<i>Pisum sativum</i>) | 35% or Rs. 125/= per kg |
| | | - | Beans (<i>Vigna spp., Phaseolus spp.</i>) : | |
| | 2005.51 | -- | Beans, shelled | 35% or Rs. 125/= per kg |
| | 2005.59 | -- | Other | 35% or Rs. 125/= per kg |
| | 2005.60 | - | Asparagus | 35% or Rs. 125/= per kg |
| | 2005.70 | - | Olives | 35% or Rs. 125/= per kg |
| | 2005.80 | - | Sweet corn (<i>Zea mays var. saccharata</i>) | 35% or Rs. 125/= per kg |
| | | - | Other vegetables and mixtures of vegetables : | |
| | 2005.91 | -- | Bamboo shoots | 35% or Rs. 125/= per kg |
| | 2005.99 | -- | Other | 35% or Rs. 125/= per kg |
| 20.06 | 2006.00 | | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised) : | |
| | 2006.00.10 | --- | Processed fruits | 35% or Rs. 125/= per kg |
| | 2006.00.90 | --- | Other | 35% or Rs. 125/= per kg |
| 20.07 | | | Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. | |
| | | - | Other : | |
| | 2007.91 | -- | Citrus fruit | 35% or Rs. 125/= per kg |
| | 2007.99 | -- | Other | 35% or Rs. 125/= per kg |
| 20.08 | | | 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. | |
| | | - | Nuts, ground-nuts and other seeds, whether or not mixed together : | |
| | 2008.11 | -- | Ground-nuts | 35% or Rs. 125/= per kg |
| | 2008.19 | -- | Other, including mixtures : | |
| | 2008.19.10 | --- | Cashew nuts | 35% or Rs. 125/= per kg |
| | 2008.19.20 | --- | Liquid coconut milk | 25% or Rs. 125/= per kg |
| | 2008.19.30 | --- | Coconut milk powder | 25% or Rs. 125/= per kg |
| | 2008.19.40 | --- | Coconut cream | 25% or Rs. 125/= per kg |
| | 2008.19.90 | --- | Other | 35% or Rs. 125/= per kg |
| | 2008.20 | - | Pineapples | 35% or Rs. 125/= per kg |
| | 2008.30 | - | Citrus fruit : | |
| | 2008.30.90 | --- | Other | 35% or Rs. 125/= per kg |
| | 2008.40 | - | Pears | 35% or Rs. 125/= per kg |
| | 2008.50 | - | Apricots : | |
| | 2008.50.90 | --- | Other | 35% or Rs. 125/= per kg |
| | 2008.60 | - | Cherries | 35% or Rs. 125/= per kg |

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| | 2008.70 | - | Peaches, including nectarines | 35% or Rs. 125/= per kg |
| | 2008.80 | - | Strawberries | 35% or Rs. 125/= per kg |
| | | - | Other, including mixtures other than those of subheading 2008.19 : | |
| | 2008.91 | -- | Palm hearts | 35% or Rs. 125/= per kg |
| | 2008.93 | -- | Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) | 35% or Rs. 125/= per kg |
| | 2008.97 | -- | Mixtures | 35% or Rs. 125/= per kg |
| | 2008.99 | -- | Other : | |
| | 2008.99.10 | --- | Mangoes pulp in bulk packaging of 3 kg or more | 35% or Rs. 125/= per kg |
| | 2008.99.90 | --- | Other | 35% or Rs.125/= per kg |
| 20.09 | | | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. | |
| | | - | Orange juice : | |
| | 2009.11 | -- | Frozen : | |
| | 2009.11.90 | --- | Other | 35% or Rs. 110/= per kg |
| | 2009.12 | -- | Not frozen, of a Brix value not exceeding 20 | 35% or Rs. 110/= per kg |
| | 2009.19 | -- | Other | 35% or Rs. 110/= per kg |
| | | - | Grape fruit (including pomelo) juice: | |
| | 2009.21 | -- | Of a Brix value not exceeding 20 | 35% or Rs. 110/= per kg |
| | 2009.29 | -- | Other | 35% or Rs. 110/= per kg |
| | | - | Juice of any other single citrus fruit : | |
| | 2009.31 | -- | Of a Brix value not exceeding 20 | 35% or Rs. 110/= per kg |
| | 2009.39 | -- | Other | 35% or Rs. 110/= per kg |
| | | - | Pineapple juice : | |
| | 2009.41 | -- | Of a Brix value not exceeding 20 | 35% or Rs. 110/= per kg |
| | 2009.49 | -- | Other | 35% or Rs. 110/= per kg |
| | 2009.50 | - | Tomato juice | 35% or Rs. 110/= per kg |
| | | - | Grape juice (including grape must) : | |
| | 2009.61 | -- | Of a Brix value not exceeding 30 | 35% or Rs. 110/= per kg |
| | 2009.69 | -- | Other | 35% or Rs. 110/= per kg |
| | | - | Apple juice : | |
| | 2009.71 | -- | Of a Brix value not exceeding 20 | 35% or Rs. 110/= per kg |
| | 2009.79 | -- | Other | 35% or Rs. 110/= per kg |
| | | - | Juice of any other single fruit or vegetable : | |
| | 2009.81 | -- | Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice | 35% or Rs. 110/= per kg |
| | 2009.89 | -- | Other | |
| | 2009.89.10 | --- | Passion | 35% or Rs. 110/= per kg |
| | 2009.89.90 | --- | Other | 35% or Rs. 110/= per kg |
| | 2009.90 | - | Mixtures of juices | 35% or Rs. 110/= per kg |
| 21.01 | | | Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and | |

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| | | | other roasted coffee substitutes, and extracts, essences and concentrates thereof. | |
| | | - | Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates, or with a basis of coffee : | |
| | 2101.11 | -- | Extracts, essences and concentrates | 15% |
| | 2101.12 | -- | Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | 15% |
| | 2101.20 | - | 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 : | |
| | | --- | Instant tea, other : | |
| | 2101.20.91 | ---- | In immediate packing of a content not exceeding 4 g | 15% |
| | 2101.20.92 | ---- | In immediate packing of a content exceeding 4 g, but not exceeding 1 kg | 15% |
| | 2101.20.93 | ---- | In immediate packing of a content exceeding 1 kg, but not exceeding 3 kg | 15% |
| | 2101.20.99 | ---- | Other | 15% |
| | 2101.30 | - | Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | 15% |
| | | | | |
| 21.03 | | | Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. | |
| | | | | |
| | 2103.10 | - | Soya sauce | 30% or Rs. 125/= per kg |
| | 2103.20 | - | Tomato ketchup and other tomato sauces | 30% or Rs. 125/= per kg |
| | 2103.30 | - | Mustard flour and meal and prepared mustard | 30% or Rs. 125/= per kg |
| | 2103.90 | - | Other | |
| | 2103.90.90 | -- | Other | 30% or Rs. 125/= per kg |
| | | | | |
| 21.04 | | | Soups and broths and preparations thereof; homogenised composite food preparations. | |
| | | | | |
| | 2104.10 | - | Soups and broths and preparations thereof | 30% or Rs. 125/= per kg |
| | 2104.20 | - | Homogenised composite food preparations | 30% or Rs. 125/= per kg |
| | | | | |
| 21.05 | 2105.00 | | Ice cream and other edible ice, whether or not containing cocoa. | 30% or Rs. 125/= per kg |
| | | | | |
| 21.06 | | | Food preparations not elsewhere specified or included. | |
| | | | | |
| | 2106.90 | - | Other: | |
| | | --- | Other Preparations: | |
| | 2106.90.99 | --- | Other | 20% |
| | | | | |
| 22.02 | | | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. | |
| | | | | |

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| | 2202.10 | - | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured | 35% or Rs. 110/= per l |
| | | - | Other | |
| | 2202.91 | -- | Non-alcoholic beer | 35% or Rs. 110/= per l |
| | 2202.99 | -- | Other: | |
| | 2202.99.10 | --- | Tea in beverage form | 35% or Rs. 110/= per l |
| | 2202.99.30 | --- | Beverages put-up for retail sale as "Energy-drinks" | 35% or Rs. 110/= per l |
| | 2202.99.40 | --- | Herbs based beverages | 35% or Rs. 110/= per l |
| | 2202.99.90 | --- | Other | 35% or Rs. 110/= per l |
| | | | | |
| 22.06 | 2206.00 | | Other fermented beverages (for example, cider, perry mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included. | |
| | | | | |
| | 2206.00.90 | ---- | Other | 50% |
| | | | | |
| 22.08 | | | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages. | |
| | | | | |
| | 2208.20 | - | Spirits obtained by distilling grape wine or grape marc | 70% |
| | 2208.30 | - | Whiskies | 70% |
| | 2208.40 | - | Rum and other spirits obtained by distilling fermented sugar-cane products : | |
| | 2208.40.10 | --- | Rum | 70% |
| | 2208.40.90 | --- | Other | 70% |
| | 2208.50 | - | Gin and Geneva | 70% |
| | 2208.60 | - | Vodka | 70% |
| | 2208.70 | - | Liqueurs and cordials | 70% |
| | 2208.90 | - | Other : | |
| | 2208.90.10 | --- | Coconut base arrack | 70% |
| | 2208.90.90 | --- | Other | 70% |
| | | | | |
| 22.09 | 2209.00 | | Vinegar and substitutes for vinegar obtained from acetic acid. | 35% or Rs. 100/= per l |
| | | | | |
| 24.01 | | | Unmanufactured tobacco; tobacco refuse. | |
| | | | | |
| | 2401.10 | - | Tobacco, not stemmed/stripped | 30% |
| | 2401.20 | - | Tobacco, partly or wholly stemmed/stripped | 30% |
| | 2401.30 | - | Tobacco refuse | 30% |
| | | | | |
| 24.02 | | | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes. | |
| | | | | |
| | 2402.10 | - | Cigars, cheroots and cigarillos, containing tobacco | Rs. 6,000 per kg net weight |
| | 2402.20 | - | Cigarettes containing tobacco : | |

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| | 2402.20.10 | --- | Beedies | 30% |
| | 2402.20.20 | --- | Cigarettes, each not exceeding 60 mm in length | 30% |
| | 2402.20.30 | --- | Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length | 30% |
| | 2402.20.40 | --- | Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length | 30% |
| | 2402.20.50 | --- | Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length | 30% |
| | 2402.20.60 | --- | Cigarettes, each exceeding 84 mm in length | 30% |
| | 2402.90 | - | Other | 30% |
| 24.03 | | | Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences. | |
| | | - | Smoking tobacco, whether or not containing tobacco substitutes in any proportion : | |
| | 2403.11 | -- | Water pipe tobacco specified in Subheading Note 1 to this Chapter | 30% |
| | 2403.19 | -- | Other | |
| | 2403.19.10 | --- | Pipe tobacco | 30% |
| | 2403.19.20 | --- | Beedi tobacco | 30% |
| | 2403.19.90 | --- | Other | 30% |
| | | - | Other : | |
| | 2403.91 | -- | "Homogenised" or 'reconstituted" tobacco : | |
| | 2403.91.10 | --- | Pipe tobacco | 30% |
| | 2403.91.90 | --- | Other | 30% |
| | 2403.99 | -- | Other : | |
| | 2403.99.10 | --- | Pipe tobacco | 30% |
| | 2403.99.90 | --- | Other | 30% |
| 25.23 | | | Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers. | |
| | | - | Portland cement : | |
| | 2523.21 | -- | White cement, whether or not artificially coloured | 8% |
| | 2523.29 | -- | Other : | |
| | 2523.29.10 | --- | Water-proof cement, boiler cement and similar compositions | 8% |
| | 2523.29.20 | --- | Other portland cement imported in packings of 50 kg and below | 14% |
| | 2523.29.30 | --- | Other portland cement imported in packings of over 50 kg or in bulk | 8% |
| 27.10 | | | Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils. | |
| | | - | Petroleum oils and oils obtained from bituminous minerals | |

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| | | (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils : | |
| | 2710.19 | Other : | |
| | 2710.19.70 | Lubricating oils (Base-oils) for the preparation of lubricants | 6% |
| | 2710.19.80 | Lubricants | 14% |
| 29.22 | | Oxygen-function amino-compounds. | |
| | | - Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof : | |
| | 2922.42 | Glutamic acid and its salts: | |
| | 2922.42.10 | Mono sodium glutamate | 30% or Rs.125 /= per kg |
| 30.03 | | 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 retails sale. | |
| | 3003.90 | Other : | |
| | | --- Ayurveda/Herbal preparations : | |
| | 3003.90.11 | Schedule 01 Preparations certified by the Commissioner of Ayurveda | 30% or Rs.2,000 /= per kg |
| | 3003.90.12 | Schedule 02 Preparations certified by the Commissioner of Ayurveda | 20% or Rs. 500 /= per kg |
| | 3003.90.13 | Schedule 03 Preparations certified by the Commissioner of Ayurveda | 10% or Rs.200 /= per kg |
| | 3003.90.15 | Schedule 05 Preparations certified by the Commissioner of Ayurveda | 35% or Rs.2,000 /= per kg |
| | 3003.90.19 | Other | 35% or Rs.2,000/= per kg |
| 30.04 | | 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. | |
| | 3004.90 | Other : | |
| | | --- Ayurveda/Herbal preparations : | |
| | 3004.90.11 | Schedule 01 Preparations certified by the Commissioner of Ayurveda | 30% or Rs.2,000 /= per kg |
| | 3004.90.12 | Schedule 02 Preparations certified by the Commissioner of Ayurveda | 20% or Rs.500 /= per kg |
| | 3004.90.13 | Schedule 03 Preparations certified by the Commissioner of Ayurveda | 10% or Rs.200 /= per kg |
| | 3004.90.15 | Schedule 05 Preparations certified by the Commissioner of Ayurveda | 35% or Rs.2,000/= per kg |
| | 3004.90.19 | Other | 35% or Rs.2,000/= per kg |
| 30.05 | | Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), | |

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| | | | impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes. | |
| | 3005.10 | - | Adhesive dressings and other articles having an adhesive layer | Rs. 100/= per kg |
| | 3005.90 | - | Other | Rs. 100/= per kg |
| 32.08 | | | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a nonaqueous medium: solutions as defined in Note 4 to this Chapter | |
| | 3208.10 | - | Based on polyesters: | |
| | 3208.10.10 | --- | Paints (including enamels) | Rs. 80/= per kg |
| | 3208.10.90 | --- | Other | Rs. 80/= per kg |
| | 3208.20 | - | Based on acrylic or vinyl polymers: | |
| | 3208.20.10 | --- | Paints (including enamels) | Rs. 80/= per kg |
| | 3208.20.90 | --- | Other | Rs. 80/= per kg |
| | 3208.90 | - | Other : | |
| | 3208.90.20 | --- | Paints (including enamels) | Rs. 80/= per kg |
| | 3208.90.90 | --- | Other | Rs. 80/= per kg |
| 32.09 | | | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium. | |
| | 3209.10 | - | Based on acrylic or vinyl polymers: | |
| | 3209.10.10 | --- | Paints (including enamels) | Rs. 80/= per kg |
| | 3209.10.90 | --- | Other | Rs. 80/= per kg |
| | 3209.90 | - | Other : | |
| | 3209.90.10 | --- | Paints (including enamels) | Rs. 80/= per kg |
| | 3209.90.90 | --- | Other | Rs. 80/= per kg |
| 32.10 | 3210.00 | | Other Paints and varnishes (including enamels and lacquers and distempers) prepared water pigments of a kind used for finishing leather. | |
| | 3210.00.20 | --- | Paints (including enamels) | Rs. 80/= per kg |
| | 3210.00.90 | --- | Other | Rs. 80/= per kg |
| 32.14 | | | Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics: painters' fillings: non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like. | |
| | 3214.10 | - | Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings | Rs. 50/= per kg |
| | 3214.90 | - | Other : | |
| | 3214.90.10 | --- | Water based surfacing preparations for facades, walls and | Rs. 50/= per kg |

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| | | | ceilings | |
| | 3214.90.90 | --- | Other | Rs. 20/= per kg |
| 32.15 | | | Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid | |
| | | - | Printing ink : | |
| | 3215.11 | -- | Black | Rs. 30/= per kg |
| | 3215.19 | -- | Other | Rs. 30/= per kg |
| 33.04 | | | 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. | |
| | 3304.10 | - | Lip make-up preparations | Rs. 550/= per kg |
| | 3304.20 | - | Eye make-up preparations | Rs. 550/= per kg |
| | 3304.30 | - | Manicure or pedicure preparations | Rs. 550/= per kg |
| | | - | Other : | |
| | 3304.91 | -- | Powders, whether or not compressed | Rs. 550/= per kg |
| | 3304.99 | -- | Other: | Rs. 550/= per kg |
| 33.05 | | | Preparations for use on the hair. | |
| | 3305.10 | - | Shampoos | Rs. 550/= per kg |
| | 3305.20 | - | Preparations for permanent waving or straightening | Rs. 550/= per kg |
| | 3305.30 | - | Hair lacquers | Rs. 550/= per kg |
| | 3305.90 | - | Other | Rs. 550/= per kg |
| 33.06 | | | Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages. | |
| | 3306.10 | - | Dentifrices | 35% or Rs. 275/= per kg |
| | 3306.90 | - | Other | 35% or Rs. 275/= per kg |
| 33.07 | | | Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties. | |
| | 3307.10 | - | Pre-shave, shaving or after-shave preparation | Rs. 550/= per kg |
| | 3307.20 | - | Personal deodorants and anti-perspirants | Rs. 550/= per kg |
| | 3307.30 | - | Perfumed bath salts and other bath preparations | Rs. 550/= per kg |
| | | - | Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites : | |
| | 3307.41 | -- | "Agarbatti" and other odoriferous preparation which operate | Rs. 1000/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|--|--|
| | | | by burning | |
| | 3307.49 | -- | Other | Rs. 550/= per kg |
| | 3307.90 | - | Other : | |
| | 3307.90.90 | --- | Other | Rs. 550/= per kg |
| 34.01 | | | Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated coated or covered with soap or detergent. | |
| | | - | Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent : | |
| | 3401.11 | -- | For toilet use (including medicated products) : | |
| | 3401.11.10 | --- | In retail packaging of 500 g or less | 25% or 25% of 65% of MRP or Rs. 150/= per kg |
| | 3401.11.90 | --- | Other | 25% or Rs. 150/= per kg |
| | 3401.19 | -- | Other : | |
| | 3401.19.10 | --- | In retail packaging of 500 g or less | 25% or 25% of 65% of MRP or Rs. 150/= per kg |
| | 3401.19.90 | --- | Other | 25% or Rs. 150/= per kg |
| | 3401.20 | - | Soap in other forms : | |
| | 3401.20.90 | --- | Other | 25% or Rs. 150/= per kg |
| | 3401.30 | - | Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap | |
| | 3401.30.20 | --- | Wet wipes | 30% or Rs. 350/= per kg |
| | 3401.30.90 | --- | Other | 25% or Rs. 550/= per kg |
| 34.02 | | | Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. | |
| | 3402.90 | - | Other : | |
| | 3402.90.10 | --- | Washing preparations | 20% or Rs. 25/= per kg |
| 34.03 | | | Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, antirust or anti-corrosion 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 basis constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|---|------------------------|
| | | - | Containing petroleum oils or oils obtained from bituminous minerals : | |
| | 3403.19 | -- | Other | |
| | 3403.19.10 | --- | Lubricants used for motor vehicles | 14% |
| | 3403.99 | -- | Other | |
| | 3403.99.10 | --- | Lubricants used for motor vehicles | 14% |
| 34.05 | | | 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 34.04. | |
| | 3405.10 | - | Polishes, creams and similar preparations for footwear or leather | 15% or Rs. 30/= per kg |
| | 3405.20 | - | Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | 15% or Rs. 30/= per kg |
| | 3405.30 | - | Polishes and similar preparations for coachwork, other than metal polishes | 15% or Rs. 30/= per kg |
| | 3405.40 | - | Scouring pastes and powders and other scouring preparations : | |
| | 3405.40.90 | --- | Other | 15% or Rs. 30/= per kg |
| | 3405.90 | - | Other | 15% or Rs. 30/= per kg |
| 34.06 | 3406.00 | | Candles tapers and the like. | 30% or Rs.75/= per kg |
| 35.06 | | | 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. | |
| | 3506.10 | - | 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 : | |
| | 3506.10.90 | --- | Other | 5% |
| | 3506.91 | -- | Adhesives based on polymers of headings 39.01 to 39.13 or on rubber : | |
| | 3506.91.20 | --- | Other in immediate packing not exceeding a net weight of 10 kg | Rs.70/= per kg |
| | 3506.91.90 | --- | Other | Rs.70/= per kg |
| 38.08 | | | Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packing for retail sale or as preparations or articles (for example, sulphur – treated bands, wicks and candles, and fly-papers) (+) | |
| | | - | Goods specified in subheading Note 1 to this Chapter: | |
| | 3808.59 | -- | Other | |
| | 3808.59.10 | --- | Mosquito coils | 25% |
| | 3808.69 | -- | Other | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|--|----------------------|
| | 3808.69.10 | --- | Mosquito coils | 25% |
| 38.16 | 3816.00 | | Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01. | Rs.20/= per kg |
| 38.24 | | | Prepared binders for foundry moulds or cores; chemical products and preparation of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included (+). | |
| | 3824.50 | - | Non-refractory mortars and concretes | Rs.20/=per kg |
| | 3824.60 | - | Sorbitol other than that of subheading 2905.44 | Rs.20/=per kg |
| 39.03 | | | Polymers of styrene, in primary forms. | |
| | 3903.90 | - | Other | |
| | 3903.90.10 | --- | Water based homopolymers and copolymers | 25% |
| 39.05 | | | Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms. | |
| | | - | Poly(vinyl acetate) : | |
| | 3905.12 | -- | In aqueous dispersion | 25% |
| | | - | Vinyl acetate copolymers : | |
| | 3905.21 | -- | In aqueous dispersion | 25% |
| 39.06 | | | Acrylic polymers in primary forms. | |
| | 3906.10 | - | Poly (methyl methacrylate) : | |
| | 3906.10.10 | --- | In aqueous dispersion or solution | 25% |
| | 3906.90 | - | Other : | |
| | 3906.90.10 | --- | In aqueous dispersion or solution | 25% |
| 39.07 | | | Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. | |
| | 3907.50 | - | Allkyd resins: | |
| | 3907.50.90 | --- | Other | 8% or Rs.25/= per kg |
| | | - | Other polyesters : | |
| | 3907.91 | -- | Unsaturated | 5% |
| 39.09 | | | Amino-resins, phenolic resins and polyurethanes, in primary forms. | |
| | 3909.50 | - | Polyurethanes | 5% |
| 39.16 | | | Monofilament of which any cross-sectional dimension | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|--|------------------------|
| | | | exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics. | |
| | 3916.90 | - | Of other plastics | 5% |
| 39.17 | | | Tubes, pipes and hoses, and fittings therefore (for example, joints, elbows, flanges), of plastics. | |
| | 3917.10 | - | Artificial guts (sausage casings) of hardened protein or of cellulosic materials | 15% |
| | | - | Tubes, pipes and hoses, rigid : | |
| | 3917.21 | -- | Of polymers of ethylene | 10% |
| | 3917.22 | -- | Of polymers of propylene : | |
| | 3917.22.10 | --- | Tubes of polymers of propylene of a length not exceeding 150 mm and having an inner diameter not exceeding 2.2 mm and outer diameter not exceeding 3.2 mm | 10% |
| | 3917.22.90 | --- | Other | 15% |
| | 3917.23 | -- | Of polymers of vinyl chloride | 20% |
| | 3917.29 | -- | Of other plastics | |
| | 3917.29.90 | --- | Other | 15% |
| | | - | Other tubes, pipes and hoses : | |
| | 3917.31 | -- | Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa | 15% |
| | 3917.32 | -- | Other, not reinforced or otherwise combined with other materials, without fittings | 10% |
| | 3917.33 | -- | Other, not reinforced or otherwise combined with other materials, with fittings | 10% |
| | 3917.39 | -- | Other | 10% |
| | 3917.40 | - | Fittings | |
| | 3917.40.90 | --- | Other | 15% |
| 39.18 | | | Floor coverings of plastics, whether or not self-adhesive, in rolls, or in the form of tile wall or ceiling coverings of plastics, as defined in Note 9 this Chapter. | |
| | 3918.10 | - | Of polymers of vinyl chloride | 30% or Rs. 90/= per kg |
| | 3918.90 | - | Of other plastics | 30% or Rs. 90/= per kg |
| 39.19 | | | Self-adhesive plates, sheets, film, foil, tape, strip and other shapes, of plastics, whether or not in rolls. | |
| | 3919.10 | - | In rolls of a width not exceeding 20 cm | 15% |
| | 3919.90 | - | Other | |
| | 3919.90.90 | --- | Other | 15% |
| 39.20 | | | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. | |
| | 3920.10 | - | Of polymers of ethylene : | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|---|-------------------------|
| | 3920.10.90 | --- | Other | 15% or Rs.150/kg |
| | 3920.20 | - | Of polymers of propylene : | |
| | 3920.20.90 | --- | Other | 15% or Rs.150/kg |
| | 3920.30 | - | Of polymers of styrene : | |
| | 3920.30.90 | --- | Other | 15% or Rs.150/kg |
| | | - | Of polymers of vinyl chloride : | |
| | 3920.43 | -- | Containing by weight not less than 6% of plasticisers : | |
| | 3920.43.30 | --- | Printed sheets for manufacture of floor coverings, whether or not limited with plastics, of a total thickness not exceeding 0.15mm, and a width not less than 72 inches . | 15% |
| | 3920.43.90 | --- | Other | 15% or Rs.150/kg |
| | 3920.49 | -- | Other : | |
| | 3920.49.10 | --- | Shrink wrap film | 15% or Rs.150/kg |
| | 3920.49.90 | --- | Other | 15% |
| | | - | Of acrylic polymers : | |
| | 3920.51 | -- | Of poly(methyl methacrylate) : | |
| | 3920.51.90 | --- | Other | 15% or Rs.150/kg |
| | 3920.59 | -- | Other : | |
| | 3920.59.90 | --- | Other | 15% or Rs.150/kg |
| | | - | Of polycarbonates, alkyd resins, polyallylesters or other polyesters : | |
| | 3920.61 | -- | Of polycarbonates : | |
| | 3920.61.90 | --- | Other | 15% or Rs.150/kg |
| | 3920.62 | -- | Of poly(ethylene terephthalate) : | |
| | 3920.62.90 | --- | Other | 15% or Rs.150/kg |
| | 3920.63 | -- | Of unsaturated polyesters : | |
| | 3920.63.90 | --- | Other | 15% or Rs.150/kg |
| | 3920.69 | -- | Of other polyesters : | |
| | 3920.69.90 | --- | Other | 20% or Rs. 150/= per kg |
| | | - | Of cellulose or its chemical derivatives : | |
| | 3920.71 | -- | Of regenerated cellulose : | |
| | 3920.71.10 | --- | Printed | 15% or Rs.150/kg |
| | 3920.71.90 | --- | Other | 15% or Rs.150/kg |
| | 3920.79 | -- | Of other cellulose derivatives: | |
| | 3920.79.90 | --- | Other | 15% or Rs.150/kg |
| | | - | Of other plastics : | |
| | 3920.91 | -- | Of poly(vinyl butyral) : | |
| | 3920.91.90 | --- | Other | 15% or Rs.150/kg |
| | 3920.92 | -- | Of polyamides : | |
| | 3920.92.90 | --- | Other | 15% or Rs.150/kg |
| | 3920.99 | -- | Of other plastics : | |
| | 3920.99.90 | --- | Other | 15% or Rs.150/kg |
| | | | | |
| 39.21 | | | Other plates, sheets, film, foil and strip, of plastics. | |
| | | - | Cellular : | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|--|-------------------|
| | 3921.11 | -- | Of polymers of styrene : | |
| | 3921.11.10 | --- | Of polystyrene not exceeding 2 mm in thickness | 15% |
| | 3921.11.90 | --- | Other | 10% |
| | 3921.12 | -- | Of polymers of vinyl chloride | |
| | 3921.12.10 | --- | “Artificial leather cloth” consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes. | 10% or Rs.30 /kg |
| | 3921.14 | -- | Of regenerated cellulose : | |
| | 3921.14.10 | --- | Printed | 15% |
| | 3921.14.90 | --- | Other | 10% |
| | 3921.19 | -- | Of othr plastics : | |
| | 3921.19.10 | --- | Of phenoplasts | 10% |
| | 3921.19.20 | --- | Of aminoplasts | 10% |
| | 3921.19.30 | --- | Of silicone | 10% |
| | 3921.19.40 | --- | Of polyamides | 10% |
| | 3921.19.50 | --- | Of copolymers of vinyl chloride and vinyl acetate | 10% |
| | 3921.19.90 | --- | Other | 10% |
| | 3921.90 | - | Other : | |
| | 3921.90.10 | --- | Printed | |
| | 3921.90.19 | --- | Other | 10% |
| | | | | |
| 39.22 | | | Baths, shower-baths, sinks, wash-basin, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics. | |
| | 3922.10 | - | Baths, shower-baths, sinks and wash-basins | 35% |
| | 3922.20 | - | Lavatory seats and covers | 35% |
| | 3922.90 | - | Other | |
| | 3922.90.90 | --- | Other | 35% |
| | | | | |
| 39.23 | | | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and closures, of plastics. | |
| | 3923.10 | - | Boxes, cases, crates and similar articles: | |
| | 3923.10.90 | --- | Other | 10% |
| | | - | Sacks and bags (including cones) : | |
| | 3923.21 | -- | Of polymers of ethylene : | |
| | 3923.21.10 | --- | Made of sheeting with thickness of 40 microns and below | 10% |
| | 3923.21.20 | --- | Other, heat shrinkable bags, printed for packing of poultry products | 15% |
| | 3923.21.90 | --- | Other | 10% |
| | 3923.29 | -- | Of other plastics : | |
| | 3923.29.10 | --- | Made of sheeting with thickness of 40 microns and below | 10% |
| | 3923.29.20 | --- | Other, heat shrinkable bags, printed for packing of poultry products | 10% |
| | 3923.29.90 | --- | Other | 10% |
| | 3923.30 | - | Carboys, bottles, flasks and similar articles | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|------|--|-------------------------|
| | 3923.30.10 | --- | Bottles blanks for blowing up in to bottles | 15% or Rs. 30/= per kg |
| | 3923.30.20 | --- | Bottles of a capacity not exceeding 300 ml | 15% or Rs. 30/= per kg |
| | 3923.30.90 | --- | Other | 15% or Rs. 30/= per kg |
| | 3923.40 | - | Spools, cops, bobbins and similar supports | 15% or Rs. 30/= per kg |
| | 3923.90 | - | Other | |
| | 3923.90.10 | ---- | Collapsible tubes with pre-formed shoulder and ready for filing with tooth-pastes , as identifiable from printing, with or without cap/closure | 5% |
| | 3923.90.90 | | Other | 5% |
| | | | | |
| 39.24 | | | Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. | |
| | | | | |
| | 3924.10 | - | Tableware and kitchenware | 30% or Rs. 125/= per kg |
| | 3924.90 | - | Other : | |
| | 3924.90.90 | --- | Other | 30% or Rs. 125/= per kg |
| | | | | |
| 39.25 | | | Builders' ware of plastics, not elsewhere specified or included. | |
| | | | | |
| | 3925.10 | - | Reservoirs, tanks, vats and similar containers of a capacity exceeding 300l | 10% |
| | 3925.20 | - | Doors, windows and their frames and thresholds for doors | 15% |
| | 3925.30 | - | Shutters blinds (including Venetian blinds) and similar articles and parts thereof | 15% |
| | 3925.90 | - | Other | 15% |
| | | | | |
| 39.26 | | | Other articles of plastics and articles of other materials of headings 39.01 to 39.14 | |
| | | | | |
| | 3926.10 | - | Office or school supplies : | |
| | 3926.10.90 | --- | Other: | 5% |
| | 3926.20 | - | Articles of apparel and clothing accessories (including gloves, mittens and mitts) : | |
| | 3926.20.10 | --- | Life jackets | 10% |
| | 3926.20.20 | --- | Gloves | 10% |
| | 3926.20.90 | --- | Other | 10% |
| | 3926.30 | - | Fittings for furniture, coach work or the like | 15% |
| | 3926.40 | - | Statuettes and other ornamental articles | 15% |
| | 3926.90 | - | Other: | |
| | 3926.90.60 | --- | Handles for toothbrushes. | 30% or Rs. 150/= per kg |
| | 3926.90.99 | ---- | Other | 15% or Rs. 20/= per kg |
| | | | | |
| 40.01 | | | Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip. | |
| | | | | |
| | 4001.10 | - | Natural rubber latex, whether or not pre-vulcanised : | |
| | 4001.10.10 | --- | Centrifuged rubber | Rs. 40/= per kg |
| | 4001.10.90 | --- | Other | Rs. 40/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|------|--|-------------------|
| | | - | Natural rubber in other forms : | |
| | 4001.21 | -- | Smoked sheets: | |
| | 4001.21.10 | --- | R.S.S.1 | Rs. 40/= per kg |
| | 4001.21.20 | --- | R.S.S.2 | Rs. 40/= per kg |
| | 4001.21.30 | --- | R.S.S.3 | Rs. 40/= per kg |
| | 4001.21.40 | --- | R.S.S.4 | Rs. 40/= per kg |
| | 4001.21.50 | --- | R.S.S.5 | Rs. 40/= per kg |
| | 4001.21.90 | --- | Other | Rs. 40/= per kg |
| | 4001.22 | -- | Technically specified natural rubber (TSNR) | Rs. 40/= per kg |
| | 4001.29 | -- | Other : | |
| | | --- | Crepe : | |
| | 4001.29.11 | ---- | Sole | Rs. 40/= per kg |
| | 4001.29.12 | ---- | Pale | Rs. 40/= per kg |
| | 4001.29.13 | ---- | Brown | Rs. 40/= per kg |
| | 4001.29.14 | ---- | Scrap | Rs. 40/= per kg |
| | 4001.29.20 | --- | Block rubber | Rs. 40/= per kg |
| | 4001.29.30 | --- | Low nitrogen natural rubber (LNNR) | Rs. 40/= per kg |
| | 4001.29.40 | --- | Deproteinized natural rubber (DPNR) | Rs. 40/= per kg |
| | 4001.29.50 | --- | MG rubber | Rs. 40/= per kg |
| | 4001.29.60 | --- | SP rubber | Rs. 40/= per kg |
| | 4001.29.70 | --- | Other chemically modified form of rubber | Rs. 40/= per kg |
| | 4001.29.90 | --- | Other | Rs. 40/= per kg |
| | 4001.30 | - | Balata, gutta-percha, guayule, chicle and similar natural gums | Rs. 40/= per kg |
| 40.05 | | | Compound rubber, unvulcanized, in primary form in plates, sheets or strip. | |
| | 4005.10 | - | Compounded with carbon black or silica : | |
| | 4005.10.10 | --- | With silica | |
| | 4005.10.11 | ---- | Of natural rubber | Rs. 15/= per kg |
| | 4005.10.20 | --- | With carbon black | |
| | 4005.10.21 | ---- | Of natural rubber | Rs. 15/= per kg |
| | 4005.20 | - | Solutions; dispersions other than those of subheading 4005.10 | Rs. 15/= per kg |
| | | - | Other : | |
| | 4005.91 | -- | Plates, sheets and strip | Rs. 15/= per kg |
| | 4005.99 | -- | Other : | Rs. 15/= per kg |
| 40.06 | | | Other forms (for example, rods, tubes and profiled shapes) and articles (for example discs and rings), of unvulcanized rubber | |
| | 4006.10 | - | "Camel-back" stripes for rethreading rubber tyres | Rs. 15/= per kg |
| | 4006.90 | - | Other | Rs. 15/= per kg |
| 40.08 | | | Plates, sheets strip, rods and profile shapes, of vulcanized rubber other than hard rubber. | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|------|--|------------------------|
| | | - | Of cellular rubber : | |
| | 4008.11 | -- | Plates, sheets and strip | 15% or Rs. 25/= per kg |
| | 4008.19 | -- | Other | 15% or Rs. 25/= per kg |
| | | - | Of non-cellular rubber : | |
| | 4008.21 | -- | Plates, sheets and strip | 15% or Rs. 25/= per kg |
| | 4008.29 | -- | Other | 15% or Rs. 25/= per kg |
| 40.09 | | | Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges). | |
| | | - | Not reinforced or otherwise combined with other materials : | |
| | 4009.11 | -- | Without fittings | 15% or Rs. 25/= per kg |
| | 4009.12 | -- | With fittings | 15% or Rs. 25/= per kg |
| | | - | Reinforced or otherwise combined only with metal: | |
| | 4009.21 | -- | Without fittings | 15% or Rs. 25/= per kg |
| | 4009.22 | -- | With fittings | 15% or Rs. 25/= per kg |
| | | - | Reinforced or otherwise combined only with textile materials : | |
| | 4009.31 | -- | Without fittings | 15% or Rs. 25/= per kg |
| | 4009.32 | -- | With fittings | 15% or Rs. 25/= per kg |
| | | - | Reinforced or otherwise combined with other materials : | |
| | 4009.41 | -- | Without fittings | 15% or Rs. 25/= per kg |
| | 4009.42 | -- | With fittings | 15% or Rs. 25/= per kg |
| 40.11 | | | New pneumatic tyres, of rubber. | |
| | 4011.10 | - | Of a kind used on motor cars (including station wagons and racing cars) | 15% or Rs.90/kg |
| | 4011.20 | - | Of a kind used on buses or lorries | |
| | | --- | Having a rim size 20 inches and above | |
| | 4011.20.11 | ---- | Tyre casing without marking | 10% or Rs.75/kg |
| | 4011.20.19 | ---- | Other | 10% or Rs.75/kg |
| | 4011.20.90 | --- | Other | 20% or Rs.90/kg |
| | 4011.40 | - | Of a kind used on motorcycles | 15% or Rs.90/kg |
| | 4011.50 | - | Of a kind used on bicycles | 15% |
| | 4011.90 | -- | Other : | |
| | 4011.90.10 | -- | Of a kind used on auto trishaws | 15% or Rs.80/kg |
| | 4011.90.90 | --- | Other | 15% |
| 40.12 | | | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber. | |
| | | - | Retreaded tyres : | |
| | 4012.11 | -- | Of a kind used on motor cars (including station wagons and racing cars) | 10% |
| | 4012.12 | -- | Of a kind used on buses or lorries | 10% |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|--|-------------------------|
| | 4012.19 | -- | Other | 10% |
| | 4012.20 | - | Used pneumatic tyres | 10% |
| | 4012.90 | - | Other | |
| | 4012.90.90 | --- | Other | 10% |
| 40.13 | | | Inner tubes, of rubber. | |
| | 4013.10 | - | Of a kind used on motor cars (including station wagons and racing cars), buses or lorries | 15% |
| | 4013.20 | - | Of a kind used on bicycles | 15% |
| | 4013.90 | - | Other | |
| | 4013.90.10 | --- | Of a kind used on three wheelers & motorcycles | 15% |
| | 4013.90.90 | --- | Other | 15% |
| 40.15 | | | Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber. | |
| | | - | Gloves, mittens and mitts : | |
| | 4015.19 | -- | Other | 10% |
| | 4015.90 | - | Other | 10% |
| 40.16 | | | Other articles of vulcanised rubber other than hard rubber. | |
| | 4016.10 | - | Of cellular rubber | 10% |
| | | - | Other: | |
| | 4016.91 | -- | Floor coverings and mats | 15% |
| | 4016.92 | -- | Erasers | 15% |
| | 4016.93 | -- | Gaskets, washers and other seals : | |
| | 4016.93.90 | --- | Other | 10% |
| | 4016.94 | -- | Boat or dock fenders, whether or not inflatable | 15% |
| | 4016.95 | | Other inflatable articles : | |
| | 4016.95.10 | --- | Air bags and steam bags for re-treading of tyres | 10% |
| | 4016.95.90 | --- | Other | 10% |
| | 4016.99 | -- | Other : | |
| | 4016.99.90 | --- | Other | 10% |
| 40.17 | 4017.00 | | Hard rubber (for example, ebonite) in all forms, including waste and scrap articles of hard rubber : | |
| | 4017.00.90 | --- | Other | 10% |
| 42.01 | 4201.00 | | Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material. | 35% or Rs. 200/= per kg |
| 42.02 | | | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|--|------------------------|
| | | | camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper. | |
| | | - | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school stachels and similar containers : | |
| | 4202.11 | -- | With outer surface of leather or of composition leather | Rs. 200/= per kg |
| | 4202.12 | -- | With outer surface of plastics or of textile materials | Rs. 200/= per kg |
| | 4202.19 | -- | Other | Rs. 200/= per kg |
| | | - | Handbags, whether or not with shoulder strap, including those without handle : | |
| | 4202.21 | -- | With outer surface of leather or of composition leather | Rs. 150/= per kg |
| | 4202.22 | -- | With outer surface of sheeting of plastics or of textile materials | Rs. 150/= per kg |
| | 4202.29 | -- | Other | Rs. 150/= per kg |
| | | - | Articles of a kind normally carried in the pocket or in the handbag : | |
| | 4202.31 | -- | With outer surface of leather or of composition leather | Rs. 150/= per kg |
| | 4202.32 | -- | With outer surface of sheeting of plastics or of textile materials | Rs. 150/= per kg |
| | 4202.39 | -- | Other | Rs. 150/= per kg |
| | | - | Other: | |
| | 4202.91 | -- | With outer surface of leather or of composition leather | Rs. 150/= per kg |
| | 4202.92 | -- | With outer surface of sheeting of plastics or of textile materials | Rs. 150/= per kg |
| | 4202.99 | -- | Other | Rs. 150/= per kg |
| 42.03 | | | Articles of apparel and clothing accessories, of leather or of composition leather. | |
| | 4203.10 | - | Articles of apparel | Rs. 200/= per kg |
| | | - | Gloves, mittens and mitts : | |
| | 4203.21 | -- | Specially designed for use in sports | Rs. 200/= per kg |
| | 4203.29 | -- | Other | Rs. 200/= per kg |
| | 4203.30 | - | Belts and bandoliers | Rs. 200/= per kg |
| | 4203.40 | - | Other clothing accessories | Rs. 200/= per kg |
| 42.05 | 4205.00 | | Other articles of leather or of composition leather : | |
| | 4205.00.90 | --- | Other | Rs. 200/= per kg |
| 43.03 | | | Articles of apparel, clothing accessories and other articles of furskin. | |
| | 4303.90 | - | Other | 25% or Rs. 75/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|------|---|------------------------|
| 44.10 | | | 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 substances. | |
| | | - | Of wood: | |
| | 4410.11 | -- | Particle board | |
| | 4410.11.10 | --- | Raw particle board not covered or coated | 15% |
| | 4410.11.90 | --- | Other | 7.5% |
| | 4410.12 | -- | Oriented Strand Board(OSB) | 15% |
| | 4410.19 | -- | Other | 15% |
| | 4410.90 | - | Other | 15% |
| 44.12 | | | Plywood, veneered panels and similar laminated wood. | |
| | | - | Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness : | |
| | 4412.31 | -- | With at least one outer ply of tropical wood : | |
| | 4412.31.10 | --- | Of a thickness exceeding 3mm | 15% or Rs. 15/= per kg |
| | 4412.33 | -- | Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chesnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.), oak (Quercus spp.), plane tree (Platanus spp.), poplar and aspen (Populus spp.), robinia (Robinia spp.), tulipwood (Liriodendron spp.) or walnut (Juglans spp.) : | |
| | 4412.33.10 | --- | Of a thickness exceeding 3mm | 15% or Rs. 15/= per kg |
| | 4412.34 | -- | Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33 : | |
| | 4412.34.10 | --- | Of a thickness exceeding 3mm | 15% or Rs. 15/= per kg |
| | 4412.39 | -- | Other , with both outer plies of coniferous wood: | |
| | | --- | Other : | |
| | 4412.39.91 | ---- | Of a thickness exceeding 3mm | 15% or Rs. 15/= per kg |
| 44.18 | | | Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. | |
| | 4418.10 | - | Windows, French-windows and their frames | 15% or Rs. 25/= per kg |
| | 4418.20 | - | Doors and their frames and thresholds | 15% or Rs. 25/= per kg |
| | 4418.60 | - | Posts and beams | 15% or Rs. 25/= per kg |
| | 4418.90 | - | Other: | |
| | 4418.91 | -- | Of bamboo | 15% or Rs. 25/= per kg |
| | 4418.99 | -- | Other | 15% or Rs. 25/= per kg |
| 44.19 | 4419.00 | | Tableware and kitchenware, of wood. | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|------|--|------------------------|
| | | - | Of bamboo : | |
| | 4419.11 | -- | Bread boards, chopping boards and similar boards | 20% or Rs. 50/= per kg |
| | 4419.12 | -- | Chopsticks | 20% or Rs. 50/= per kg |
| | 4419.19 | -- | Other | 20% or Rs. 50/= per kg |
| | 4419.90 | - | Other | 20% or Rs. 50/= per kg |
| 44.20 | | | Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94. | |
| | 4420.10 | - | Statuettes and other ornaments, of wood | 15% or Rs. 25/= per kg |
| | 4420.90 | - | Other | 15% or Rs. 25/= per kg |
| 44.21 | | | Other articles of wood. | |
| | | --- | Handicraft : | |
| | 4421.99.41 | ---- | Of Coconut wood | 20% or Rs. 50/= per kg |
| | 4421.99.49 | ---- | Other | 20% or Rs. 50/= per kg |
| | 4421.99.90 | --- | Other | 20% or Rs. 50/= per kg |
| 46.01 | | | 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). | |
| | | - | Mats, matting and screens of vegetable materials : | |
| | 4601.21 | -- | Of bamboo | 30% or Rs. 70/= per kg |
| | 4601.22 | -- | Of rattan | 30% or Rs. 70/= per kg |
| | 4601.29 | -- | Other | 30% or Rs. 70/= per kg |
| | | - | Other: | |
| | 4601.92 | -- | Of bamboo | 30% or Rs. 70/= per kg |
| | 4601.93 | -- | Of rattan | 30% or Rs. 70/= per kg |
| | 4601.94 | -- | Of other vegetable materials | 30% or Rs. 70/= per kg |
| | 4601.99 | -- | Other | 30% or Rs. 70/= per kg |
| 48.01 | 4801.00 | | Newsprint, in rolls or sheets. | 5 % |
| 48.04 | | - | Kraft liner | |
| | 4804.11 | -- | Unbleached | 5% |
| | 4804.19 | -- | Other | 5% |
| 48.05 | | | Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|--|-------------------|
| | | | 3 to this Chapter. | |
| | | | Fluting paper: | |
| | 4805.11 | -- | Semi-chemical fluting paper | 8% |
| | 4805.19 | -- | Other | 8% |
| | | | Testliner (recycled liner board): | |
| | 4805.24 | -- | Weighing 150 g/m ² or less | 5% |
| | 4805.25 | -- | Weighing more than 150 g/m ² | 5% |
| 48.10 | | | Paper, paperboard, coated on one or both sides with kaoline (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface/coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size. | |
| | | | Paper and paper board of kind used for writing, printing or other graphics purposes, of which more than 10% by weight of the total fibre content consist of fibres obtained by a mechanical or chemi-mechanical process; | |
| | 4810.29 | -- | Other | 5% |
| 48.11 | | | 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 48.03, 48.09 or 48.10. | |
| | | - | Gummed or adhesive paper and paperboard : | |
| | 4811.41 | -- | Self-adhesive : | |
| | 4811.41.10 | --- | In strips or rolls of a width not exceeding 15 cm. | 15% |
| | 4811.41.20 | --- | Printed wrappers for wrapping of soap | Rs. 200/= per kg |
| | 4811.41.90 | --- | Other | 10% |
| | 4811.49 | -- | Other : | |
| | 4811.49.10 | --- | In strips or rolls of a width not exceeding 15cm | Rs. 200/= per kg |
| | 4811.49.20 | --- | Printed wrappers for wrapping of soap | Rs. 200/= per kg |
| | 4811.49.90 | --- | Other | 10% |
| | | - | Paper and paper board coated, impregnated or covered with plastics (excluding adhesives) : | |
| | 4811.51 | -- | Bleached, weighing more than 150 g/m ² | |
| | 4811.51.20 | --- | Printed wrappers for wrapping of soap | Rs. 200/= per kg |
| | 4811.51.90 | --- | Other | 10% |
| | 4811.59 | -- | Other : | |
| | 4811.59.10 | --- | Coated with silicone | 10% |
| | 4811.59.20 | --- | Printed wrappers for wrapping of soap | Rs. 200/= per kg |
| | 4811.59.90 | --- | Other | 10% |
| | 4811.60 | - | Paper and paper board coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol : | |
| | 4811.60.10 | --- | Printed wrappers for wrapping of soap | Rs. 200/= per kg |
| | 4811.60.90 | --- | Other | 10% |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|--|-------------------|
| | 4811.90 | - | Other paper, paper board, cellulose wadding and webs of cellulose fibres: | |
| | 4811.90.10 | --- | Printed wrappers for wrapping of soap | Rs. 200/= per kg |
| | 4811.90.20 | --- | Kraft paper and paperboard, laminated with aluminium foil, in rolls or reels of a width exceeding 75 cm | 10% |
| | 4811.90.30 | --- | Cellulose wadding in rolls of a width not exceeding 15 cm | 15% |
| | 4811.90.90 | --- | Other | 15% |
| 48.17 | | | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery. | |
| | 4817.10 | - | Envelopes | 15% |
| | 4817.20 | - | Letter cards, plain postcards and correspondence cards | 15% |
| 48.18 | | | 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, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres. | |
| | 4818.10 | - | Toilet paper : | |
| | 4818.10.10 | --- | In rolls of a width not exceeding 15 cm | 10% |
| | 4818.10.90 | --- | Other | 10% |
| | 4818.20 | - | Handkerchiefs, cleansing or facial tissues and towels | 10% |
| | 4818.30 | - | Table clothes and serviettes | 10% |
| | 4818.50 | - | Articles of apparel and clothing accessories : | |
| | 4818.50.90 | --- | Other | 10% |
| | 4818.90 | - | Other : | |
| | 4818.90.90 | --- | Other | 10% |
| 48.19 | | | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like. | |
| | 4819.10 | - | Cartons, boxes and cases, of corrugated paper or paperboard | 10% |
| | 4819.20 | - | Folding cartons, boxes and cases, of non-corrugated paper or paperboard | 10% |
| | 4819.30 | - | Sacks and bags, having a base of a width of 40 cm or more | 10% |
| 48.20 | | | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|---|-------------------------|
| | | | of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard. | |
| | 4820.10 | - | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles | 20% or Rs. 125/= per kg |
| | 4820.30 | - | Binders (other than book covers), folders and file covers | 20% or Rs. 125/= per kg |
| | 4820.40 | - | Manifold business forms and interleaved carbon sets | 20% or Rs. 100/= per kg |
| | 4820.50 | - | Albums for samples or for collections | 20% or Rs. 100/= per kg |
| | 4820.90 | - | Other | 20% or Rs. 100/= per kg |
| 48.21 | | | Paper or paperboard labels of all kinds, whether or not printed. | |
| | 4821.10 | - | Printed : | |
| | 4821.10.10 | --- | Printed wrappers for wrapping of soap | Rs. 200/= per kg |
| | 4821.10.90 | --- | Other | 10% |
| | 4821.90 | - | Other | 10% |
| 48.23 | | | Other paper, paper board, cellulose wadding and webs of cellulose fibres, cut to size or shape ; other articles of paper pulp, paper, paper boards, cellulose wadding or webs of cellulose fibres. | |
| | 4823.90 | - | Other | |
| | 4823.90.10 | --- | Self-adhesive paper, in strips or rolls | 8% |
| 49.09 | 4909.00 | | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. | 10% |
| 49.10 | 4910.00 | | Calendars of any kind, printed, including calendar blocks. | 30% or Rs.100/- per kg |
| 49.11 | | | Other printed matter, including printed pictures and photographs. | |
| | 4911.10 | - | Trade advertising material, commercial catalogues and the like | |
| | 4911.10.90 | --- | Other | 15% or Rs. 150/- per kg |
| | | | Other : | |
| | 4911.91 | -- | Pictures, designs and photographs : | |
| | 4911.91.10 | --- | Printed pictures, and photographs in book form | 30% |
| | 4911.91.20 | --- | Other printed pictures and photographs | 30% |
| | 4911.99 | -- | Other : | |
| | 4911.99.20 | --- | Printed wrappers for wrapping of soap | Rs. 200/- per kg |
| | 4911.99.40 | --- | Material based on plastics of Subheadings 3920.10 to 3920.90 and for wrapping or packing of commodities. | 15% or Rs. 150/- per kg |
| | 4911.99.90 | --- | Other | 15% or Rs. 150/- per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|---|-------------------|
| 50.07 | | | Woven fabrics of silk or of silk waste | |
| | 5007.10 | - | Fabrics of noil silk | Rs. 100/= per kg |
| | 5007.20 | - | Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk | Rs. 100/= per kg |
| | 5007.90 | - | Other fabrics | Rs. 100/= per kg |
| 51.11 | | | Woven fabrics of combed wool or of combed fine animal hair. | |
| | | - | Containing 85% or more by weight of wool or of fine animal hair : | |
| | 5111.11 | -- | Of a weight not exceeding 300 g/m ² | Rs. 100/= per kg |
| | 5111.19 | -- | Other | Rs. 100/= per kg |
| | 5111.20 | - | Other, mixed mainly or solely with man-made filaments | Rs. 100/= per kg |
| | 5111.30 | - | Other, mixed mainly or solely with man-made staple fibres | Rs. 100/= per kg |
| | 5111.90 | - | Other | Rs. 100/= per kg |
| 51.12 | | | Woven fabrics of combed wool or of combed fine animal hair. | |
| | | - | Containing 85% or more by weight of wool or of fine animal hair : | |
| | 5112.11 | -- | Of a weight not exceeding 200 g/m ² | Rs. 100/= per kg |
| | 5112.19 | -- | Other | Rs. 100/= per kg |
| | 5112.20 | - | Other, mixed mainly or solely with man-made filaments | Rs. 100/= per kg |
| | 5112.30 | - | Other, mixed mainly or solely with man-made staple fibres | Rs. 100/= per kg |
| | 5112.90 | - | Other | Rs. 100/= per kg |
| 51.13 | 5113.00 | | Woven fabrics of coarse animal hair or of horsehair. | Rs. 100/= per kg |
| 52.08 | | | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m². | |
| | | - | Unbleached : | |
| | 5208.11 | -- | Plain weave, weighing not more than 100 g/m ² . | |
| | 5208.11.20 | --- | Plain weave, weighing not more than 30 g/m ² . | Rs. 300/= per kg |
| | 5208.11.90 | --- | Other | Rs. 50/= per kg |
| | 5208.12 | -- | Plain weave, weighing more than 100 g/m ² . | Rs. 75/= per kg |
| | 5208.13 | -- | 3-thread or 4-thread twill, including cross twill | Rs. 75/= per kg |
| | 5208.19 | -- | Other fabrics | Rs. 75/= per kg |
| | | - | Bleached : | |
| | 5208.21 | -- | Plain weave, weighing not more than 100 g/m ² | |
| | 5208.21.10 | --- | Plain weave, weighing not more than 30 g/m ² | Rs. 300/= per kg |
| | 5208.21.90 | --- | Other | Rs. 100/= per kg |
| | 5208.22 | -- | Plain weave, weighing more than 100 g/m ² | Rs. 100/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|----|--|-------------------|
| | 5208.23 | -- | 3-thread or 4-thread twill, including cross twill | Rs. 100/= per kg |
| | 5208.29 | -- | Other fabrics | Rs. 100/= per kg |
| | | - | Dyed : | |
| | 5208.31 | -- | Plain weave, weighing not more than 100 g/m ² | Rs. 100/= per kg |
| | 5208.32 | -- | Plain weave, weighing more than 100 g/m ² | Rs. 100/= per kg |
| | 5208.33 | -- | 3-thread or 4-thread twill, including cross twill | Rs. 100/= per kg |
| | 5208.39 | -- | Other fabrics | Rs. 100/= per kg |
| | | - | Of yarns of different colours : | |
| | 5208.41 | -- | Plain weave, weighing not more than 100 g/m ² | Rs. 100/= per kg |
| | 5208.42 | -- | Plain weave, weighing more than 100 g/m ² | Rs. 100/= per kg |
| | 5208.43 | -- | 3-thread or 4-thread twill, including cross twill | Rs. 100/= per kg |
| | 5208.49 | -- | Other fabrics | Rs. 100/= per kg |
| | | - | Printed : | |
| | 5208.51 | -- | Plain weave, weighing not more than 100 g/m ² | Rs. 100/= per kg |
| | 5208.52 | -- | Plain weave, weighing more than 100 g/m ² | Rs. 100/= per kg |
| | 5208.59 | -- | Other fabrics | Rs. 100/= per kg |
| 52.09 | | | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m². | |
| | | - | Unbleached : | |
| | 5209.11 | -- | Plain weave | Rs. 75/= per kg |
| | 5209.12 | -- | 3-thread or 4-thread twill, including cross twill | Rs. 75/= per kg |
| | 5209.19 | -- | Other fabrics | Rs. 75/= per kg |
| | | - | Bleached : | |
| | 5209.21 | -- | Plain weave | Rs. 100/= per kg |
| | 5209.22 | -- | 3-thread or 4-thread twill, including cross twill | Rs. 100/= per kg |
| | 5209.29 | -- | Other fabrics | Rs. 100/= per kg |
| | | - | Dyed : | |
| | 5209.31 | -- | Plain weave | Rs. 100/= per kg |
| | 5209.32 | -- | 3-thread or 4-thread twill, including cross twill | Rs. 100/= per kg |
| | 5209.39 | -- | Other fabrics | Rs. 100/= per kg |
| | | - | Of yarns of different colours : | |
| | 5209.41 | -- | Plain weave | Rs. 100/= per kg |
| | 5209.42 | -- | Denim | Rs. 100/= per kg |
| | 5209.43 | -- | Other fabrics of 3-thread or 4-thread twill, including cross twill | Rs. 100/= per kg |
| | 5209.49 | -- | Other fabrics | Rs. 100/= per kg |
| | | - | Printed : | |
| | 5209.51 | -- | Plain weave | Rs. 100/= per kg |
| | 5209.52 | -- | 3-thread or 4-thread twill, including cross twill | Rs. 100/= per kg |
| | 5209.59 | -- | Other fabrics | Rs. 100/= per kg |
| 52.10 | | | Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m². | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|----|--|-------------------|
| | | - | Unbleached : | |
| | 5210.11 | -- | Plain weave | Rs. 75/= per kg |
| | 5210.19 | -- | Other fabrics | Rs. 75/= per kg |
| | | - | Bleached : | |
| | 5210.21 | -- | Plain weave | Rs. 100/= per kg |
| | 5210.29 | -- | Other fabrics | Rs. 100/= per kg |
| | | - | Dyed : | |
| | 5210.31 | -- | Plain weave | Rs. 100/= per kg |
| | 5210.32 | -- | 3-thread or 4-thread twill, including cross twill. | Rs. 100/= per kg |
| | 5210.39 | -- | Other fabrics | Rs. 100/= per kg |
| | | - | Of yarns of different colours : | |
| | 5210.41 | -- | Plain weave | Rs. 100/= per kg |
| | 5210.49 | -- | Other fabrics | Rs. 100/= per kg |
| | | - | Printed : | |
| | 5210.51 | -- | Plain weave | Rs. 100/= per kg |
| | 5210.59 | -- | Other fabrics | Rs. 100/= per kg |
| 52.11 | | | Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m². | |
| | | - | Unbleached : | |
| | 5211.11 | -- | Plain weave | Rs. 75/= per kg |
| | 5211.12 | -- | 3-thread or 4-thread twill, including cross twill | Rs. 75/= per kg |
| | 5211.19 | -- | Other fabrics | Rs. 75/= per kg |
| | 5211.20 | - | Bleached | Rs. 100/= per kg |
| | | - | Dyed : | |
| | 5211.31 | -- | Plain weave | Rs. 100/= per kg |
| | 5211.32 | -- | 3-thread or 4-thread twill, including cross twill | Rs. 100/= per kg |
| | 5211.39 | -- | Other fabrics | Rs. 100/= per kg |
| | | - | Of yarns of different colours : | |
| | 5211.41 | -- | Plain weave | Rs. 100/= per kg |
| | 5211.42 | -- | Denim | Rs. 100/= per kg |
| | 5211.43 | -- | Other fabrics of 3-thread or 4-thread twill, including cross twill | Rs. 100/= per kg |
| | 5211.49 | -- | Other fabrics | Rs. 100/= per kg |
| | | - | Printed : | |
| | 5211.51 | -- | Plain weave | Rs. 100/= per kg |
| | 5211.52 | -- | 3 thread or 4-thread twill, including cross twill | Rs. 100/= per kg |
| | 5211.59 | -- | Other fabrics | Rs. 100/= per kg |
| 52.12 | | | Other woven fabrics of cotton. | |
| | | - | Weighing not more than 200 g/m ² : | |
| | 5212.11 | -- | Unbleached | Rs. 75/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|----|--|-------------------|
| | 5212.12 | -- | Bleached | Rs. 100/= per kg |
| | 5212.13 | -- | Dyed | Rs. 100/= per kg |
| | 5212.14 | -- | Of yarns of different colours | Rs. 100/= per kg |
| | 5212.15 | -- | Printed | Rs. 100/= per kg |
| | | - | Weighing more than 200 g/m ² : | |
| | 5212.21 | -- | Unbleached | Rs. 75/= per kg |
| | 5212.22 | -- | Bleached | Rs. 100/= per kg |
| | 5212.23 | -- | Dyed | Rs. 100/= per kg |
| | 5212.24 | -- | Of yarns of different colours | Rs. 100/= per kg |
| | 5212.25 | -- | Printed | Rs. 100/= per kg |
| 53.09 | | | Woven fabrics of flax. | |
| | | - | Containing 85% of more by weight of flax : | |
| | 5309.11 | -- | Unbleached or bleached | Rs. 100/= per kg |
| | 5309.19 | -- | Other | Rs. 100/= per kg |
| | | - | Containing less than 85% by weight of flax : | |
| | 5309.21 | -- | Unbleached or bleached | Rs. 100/= per kg |
| | 5309.29 | -- | Other | Rs. 100/= per kg |
| 53.10 | | | Woven fabrics of jute or of other textile bast fibres of heading 53.03. | |
| | 5310.10 | - | Unbleached | 25% |
| | 5310.90 | - | Other | 25% |
| 54.07 | | | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04. | |
| | 5407.10 | - | Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters | Rs. 100/= per kg |
| | 5407.20 | - | Woven fabrics obtained from strip or the like | Rs. 100/= per kg |
| | 5407.30 | - | Fabrics specified in Note 9 to Section XI | Rs. 100/= per kg |
| | | - | Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides : | |
| | 5407.41 | -- | Unbleached or bleached | Rs. 100/= per kg |
| | 5407.42 | -- | Dyed | Rs. 100/= per kg |
| | 5407.43 | -- | Of yarns of different colours | Rs. 100/= per kg |
| | 5407.44 | -- | Printed | Rs. 100/= per kg |
| | | - | Other woven fabrics, containing 85% or more by weight of polyester filaments : | |
| | 5407.51 | -- | Unbleached or bleached | Rs. 100/= per kg |
| | 5407.52 | -- | Dyed | Rs. 100/= per kg |
| | 5407.53 | -- | Of yarns of different colours | Rs. 100/= per kg |
| | 5407.54 | -- | Printed | Rs. 100/= per kg |
| | | - | Other woven fabrics, containing 85% or more by weight of polyester filaments : | |
| | 5407.61 | -- | Containing 85% or more by weight of non-textured polyester filaments | Rs. 100/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|----|--|-------------------|
| | 5407.69 | -- | Other | Rs. 100/= per kg |
| | | - | Other woven fabrics, containing 85% or more by weight of synthetic filaments : | |
| | 5407.71 | -- | Unbleached or bleached | Rs. 100/= per kg |
| | 5407.72 | -- | Dyed | Rs. 100/= per kg |
| | 5407.73 | -- | Of yarns of different colours | Rs. 100/= per kg |
| | 5407.74 | -- | Printed | Rs. 100/= per kg |
| | | - | Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton : | |
| | 5407.81 | -- | Unbleached or bleached | Rs. 100/= per kg |
| | 5407.82 | -- | Dyed | Rs. 100/= per kg |
| | 5407.83 | -- | Of yarns of different colours | Rs. 100/= per kg |
| | 5407.84 | -- | Printed | Rs. 100/= per kg |
| | | - | Other woven fabrics : | |
| | 5407.91 | -- | Unbleached or bleached | Rs. 100/= per kg |
| | 5407.92 | -- | Dyed | Rs. 100/= per kg |
| | 5407.93 | -- | Of yarns of different colours | Rs. 100/= per kg |
| | 5407.94 | -- | Printed | Rs. 100/= per kg |
| | | | | |
| 54.08 | | | Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05. | |
| | | | | |
| | 5408.10 | - | Woven fabrics obtained from high tenacity yarn of viscose rayon | Rs. 100/= per kg |
| | | - | Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like : | |
| | 5408.21 | -- | Unbleached or bleached | Rs. 100/= per kg |
| | 5408.22 | -- | Dyed | Rs. 100/= per kg |
| | 5408.23 | -- | Of yarns of different colours | Rs. 100/= per kg |
| | 5408.24 | -- | Printed | Rs. 100/= per kg |
| | | - | Other woven fabrics : | |
| | 5408.31 | -- | Unbleached or bleached | Rs. 100/= per kg |
| | 5408.32 | -- | Dyed | Rs. 100/= per kg |
| | 5408.33 | -- | Of yarns of different colours | Rs. 100/= per kg |
| | 5408.34 | -- | Printed | Rs. 100/= per kg |
| | | | | |
| 55.12 | | | Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres. | |
| | | | | |
| | | - | Containing 85% or more by weight of polyester staple fibres : | |
| | 5512.11 | -- | Unbleached or bleached | Rs. 100/= per kg |
| | 5512.19 | -- | Other | Rs. 100/= per kg |
| | | - | Containing 85% or more by weight of acrylic or modacrylic staple fibres : | |
| | 5512.21 | -- | Unbleached or bleached | Rs. 100/= per kg |
| | 5512.29 | -- | Other | Rs. 100/= per kg |
| | | - | Other : | |
| | 5512.91 | -- | Unbleached or bleached | Rs. 100/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|----|--|-------------------|
| | 5512.99 | -- | Other | Rs. 100/= per kg |
| 55.13 | | | Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m². | |
| | | - | Unbleached or bleached : | |
| | 5513.11 | -- | Of polyester staple fibres, plain weave | Rs. 100/= per kg |
| | 5513.12 | -- | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | Rs. 100/= per kg |
| | 5513.13 | -- | Other woven fabrics of polyester staple fibres | Rs. 100/= per kg |
| | 5513.19 | -- | Other woven fabrics | Rs. 100/= per kg |
| | | - | Dyed : | |
| | 5513.21 | -- | Of polyester staple fibres, plain weave | Rs. 100/= per kg |
| | 5513.23 | -- | Other woven fabrics of polyester staple fibres | Rs. 100/= per kg |
| | 5513.29 | -- | Other woven fabrics | Rs. 100/= per kg |
| | | - | Of yarns of different colours : | |
| | 5513.31 | -- | Of polyester staple fibres, plain weave | Rs. 100/= per kg |
| | 5513.39 | -- | Other woven fabrics | Rs. 100/= per kg |
| | | - | Printed : | |
| | 5513.41 | -- | Of polyester staple fibres, plain weave | Rs. 100/= per kg |
| | 5513.49 | -- | Other woven fabrics | Rs. 100/= per kg |
| 55.14 | | | Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m². | |
| | | - | Unbleached or bleached : | |
| | 5514.11 | -- | Of polyester staple fibres, plain weave | Rs. 100/= per kg |
| | 5514.12 | -- | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | Rs. 100/= per kg |
| | 5514.19 | -- | Other woven fabrics | Rs. 100/= per kg |
| | | - | Dyed : | |
| | 5514.21 | -- | Of polyester staple fibres, plain weave | Rs. 100/= per kg |
| | 5514.22 | -- | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | Rs. 100/= per kg |
| | 5514.23 | -- | Other woven fabrics of polyester staple fibres | Rs. 100/= per kg |
| | 5514.29 | -- | Other woven fabrics | Rs. 100/= per kg |
| | 5514.30 | - | Of yarns of different colours | Rs. 100/= per kg |
| | | - | Printed : | |
| | 5514.41 | -- | Of polyester staple fibres, plain weave | Rs. 100/= per kg |
| | 5514.42 | -- | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | Rs. 100/= per kg |
| | 5514.43 | -- | Other woven fabrics of polyester staple fibres | Rs. 100/= per kg |
| | 5514.49 | -- | Other woven fabrics | Rs. 100/= per kg |
| 55.15 | | | Other woven fabrics of synthetic staple fibres. | |
| | | - | Of polyester staple fibres : | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|----|--|-------------------|
| | 5515.11 | -- | Mixed mainly or solely with viscose rayon staple fibres | Rs. 100/= per kg |
| | 5515.12 | -- | Mixed mainly or solely with man-made filaments | Rs. 100/= per kg |
| | 5515.13 | -- | Mixed mainly or solely with wool or fine animal hair | Rs. 100/= per kg |
| | 5515.19 | -- | Other | Rs. 100/= per kg |
| | | - | Of acrylic or modacrylic staple fibres : | |
| | 5515.21 | -- | Mixed mainly or solely with man-made filaments | Rs. 100/= per kg |
| | 5515.22 | -- | Mixed mainly or solely with wool or fine animal hair | Rs. 100/= per kg |
| | 5515.29 | -- | Other | Rs. 100/= per kg |
| | | - | Other woven fabrics : | |
| | 5515.91 | -- | Mixed mainly or solely with man-made filaments | Rs. 100/= per kg |
| | 5515.99 | -- | Other | Rs. 100/= per kg |
| 55.16 | | | Woven fabrics of artificial staple fibres. | |
| | | - | Containing 85% or more by weight of artificial staple fibres : | |
| | 5516.11 | -- | Unbleached or bleached | Rs. 100/= per kg |
| | 5516.12 | -- | Dyed | Rs. 100/= per kg |
| | 5516.13 | -- | Of yarns of different colours | Rs. 100/= per kg |
| | 5516.14 | -- | Printed | Rs. 100/= per kg |
| | | - | Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments : | |
| | 5516.21 | -- | Unbleached or bleached | Rs. 100/= per kg |
| | 5516.22 | -- | Dyed | Rs. 100/= per kg |
| | 5516.23 | -- | Of yarns of different colours | Rs. 100/= per kg |
| | 5516.24 | -- | Printed | Rs. 100/= per kg |
| | | - | Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair : | |
| | 5516.31 | -- | Unbleached or bleached | Rs. 100/= per kg |
| | 5516.32 | -- | Dyed | Rs. 100/= per kg |
| | 5516.33 | -- | Of yarns of different colours | Rs. 100/= per kg |
| | 5516.34 | -- | Printed | Rs. 100/= per kg |
| | | - | Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton : | |
| | 5516.41 | -- | Unbleached or bleached | Rs. 100/= per kg |
| | 5516.42 | -- | Dyed | Rs. 100/= per kg |
| | 5516.43 | -- | Of yarns of different colours | Rs. 100/= per kg |
| | 5516.44 | -- | Printed | Rs. 100/= per kg |
| | | - | Other : | |
| | 5516.91 | -- | Unbleached or bleached | Rs. 100/= per kg |
| | 5516.92 | -- | Dyed | Rs. 100/= per kg |
| | 5516.93 | -- | Of yarns of different colours | Rs. 100/= per kg |
| | 5516.94 | -- | Printed | Rs. 100/= per kg |
| 56.01 | | | Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|---|-------------------------|
| | | | and mill neps. | |
| | | - | Wadding; other articles of wadding : | |
| | 5601.21 | -- | Of cotton | Rs.75/- per kg |
| | 5601.22 | -- | Of man-made fibres | Rs.75/- per kg |
| | 5601.29 | -- | Other | Rs.75/- per kg |
| | 5601.30 | - | Textile flock and dust and mill neps | Rs.75/- per kg |
| 57.01 | | | Carpets and other textile floor coverings, knotted, whether or not made up. | |
| | 5701.10 | - | Of wool or fine animal hair | 25% or Rs.50/- per kg |
| | 5701.90 | - | Of other textile materials : | |
| | 5701.90.10 | --- | Coir carpets and rugs | 25% or Rs.50/- per kg |
| | 5701.90.20 | --- | Jute carpets | 25% or Rs.50/- per kg |
| | 5701.90.90 | --- | Other | 25% or Rs.50/- per kg |
| 57.02 | | | Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem" "Schumacks", "Karamanie" and similar hand-woven rugs. | |
| | 5702.20 | - | Floor coverings of coconut fibres (coir) : | |
| | 5702.20.10 | --- | Mats and rugs | 25% or Rs. 100/= per kg |
| 57.05 | 5705.00 | | Other carpets and other textile floor coverings, whether or not made up. | 10 % |
| 58.01 | | | Woven pile fabrics and chemille fabrics, other than fabrics of heading 58.02 or 58.06. | |
| | 5801.10 | - | Of wool or fine animal hair | Rs. 100/= per kg |
| | | - | Of cotton : | |
| | 5801.21 | -- | Uncut weft pile fabrics | Rs. 100/= per kg |
| | 5801.22 | -- | Cut corduroy | Rs. 100/= per kg |
| | 5801.23 | -- | Other weft pile fabrics | Rs. 100/= per kg |
| | 5801.26 | -- | Chenille fabrics | Rs. 100/= per kg |
| | 5801.27 | -- | Warp pile fabrics | Rs. 100/= per kg |
| | | - | Of man-made fibres : | |
| | 5801.31 | -- | Uncut weft pile fabrics | Rs. 100/= per kg |
| | 5801.32 | -- | Cut corduroy | Rs. 100/= per kg |
| | 5801.33 | -- | Other weft pile fabrics | Rs. 100/= per kg |
| | 5801.36 | -- | Chenille fabrics | Rs. 100/= per kg |
| | 5801.37 | -- | Warp pile fabrics | Rs. 100/= per kg |
| | 5801.90 | - | Of other textile materials | Rs. 100/= per kg |
| 58.02 | | | Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03. | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|------|--|-------------------|
| | | - | Terry toweling and similar woven terry fabrics, of cotton : | |
| | 5802.11 | -- | Unbleached | Rs.75/= per kg |
| | 5802.19 | -- | Other | Rs. 50/= per kg |
| | 5802.20 | - | Terry toweling and similar woven terry fabrics, of other textile materials | Rs. 100/= per kg |
| | 5802.30 | - | Tufted textile fabrics | Rs. 100/= per kg |
| 58.03 | 5803.00 | | Gauze, other than narrow fabrics of heading 58.06. | Rs. 100/= per kg |
| 58.04 | | | 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 heading 60.02 to 60.06. | |
| | 5804.10 | - | Tulles and other net fabrics | |
| | 5804.10.10 | --- | Knotted netting | |
| | 5804.10.11 | ---- | Of monofilament | Rs. 50/= per kg |
| | 5804.10.19 | ---- | Other | Rs. 200/= per kg |
| | 5804.10.90 | --- | Other | Rs. 50/= per kg |
| | | - | Mechanically made lace : | |
| | 5804.21 | -- | Of man-made fibres | Rs. 100/= per kg |
| | 5804.29 | -- | Of other textile materials | Rs. 100/= per kg |
| | 5804.30 | - | Hand-made lace | Rs. 100/= per kg |
| 58.05 | 5805.00 | | Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up. | Rs. 50/= per kg |
| 58.06 | | | Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs). | |
| | 5806.10 | - | Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics | Rs. 100/= per kg |
| | 5806.20 | - | Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread | Rs. 100/= per kg |
| | | - | Other woven fabrics : | |
| | 5806.31 | -- | Of cotton | Rs. 100/= per kg |
| | 5806.32 | -- | Of man-made fibres | Rs. 100/= per kg |
| | 5806.39 | -- | Of other textile materials | Rs. 100/= per kg |
| | 5806.40 | - | Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | Rs. 100/= per kg |
| 58.07 | | | Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered. | |
| | 5807.10 | - | Woven | Rs. 50/= per kg |
| | 5807.90 | - | Other | Rs. 50/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|----|---|-------------------|
| 58.08 | | | Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles. | |
| | 5808.10 | - | Braids in the piece | Rs. 50/= per kg |
| | 5808.90 | - | Other | Rs. 50/= per kg |
| 58.09 | 5809.00 | | Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included. | Rs. 100/= per kg |
| 58.10 | | | Embroidery in the piece, in strips or in motifs. | |
| | 5810.10 | - | Embroidery without visible ground | Rs. 50/= per kg |
| | | - | Other embroidery : | |
| | 5810.91 | -- | Of cotton | Rs. 50/= per kg |
| | 5810.92 | -- | Of man-made fibres | Rs. 50/= per kg |
| | 5810.99 | -- | Of other textile materials | Rs. 50/= per kg |
| 58.11 | 5811.00 | | Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading '58.10. | Rs. 100/= per kg |
| 59.01 | | | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations. | |
| | 5901.10 | - | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer cover of books or the like | Rs. 100/= per kg |
| | 5901.90 | - | Other | Rs. 100/= per kg |
| 59.07 | 5907.00 | | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like. | Rs. 50/= per kg |
| 60.01 | | | Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted. | |
| | 6001.10 | - | "Long pile" fabrics | Rs. 100/= per kg |
| | | - | Looped pile fabrics : | |
| | 6001.21 | -- | Of cotton | Rs. 100/= per kg |
| | 6001.22 | -- | Of man-made fibres | Rs. 100/= per kg |
| | 6001.29 | -- | Of other textile materials | Rs. 100/= per kg |
| | | - | Other : | |
| | 6001.91 | -- | Of cotton | Rs. 100/= per kg |
| | 6001.92 | -- | Of man-made fibres | Rs. 100/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|----|--|-------------------|
| | 6001.99 | -- | Of other textile materials | Rs. 100/= per kg |
| 60.02 | | | Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01. | |
| | 6002.40 | - | Containing by weight 5% or more of elastomeric yarn but not containing rubber thread | Rs. 100/= per kg |
| | 6002.90 | - | Other | Rs. 100/= per kg |
| 60.03 | | | Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02. | |
| | 6003.10 | - | Of wool or fine animal hair | Rs. 100/= per kg |
| | 6003.20 | - | Of cotton | Rs. 100/= per kg |
| | 6003.30 | - | Of synthetic fibres | Rs. 100/= per kg |
| | 6003.40 | - | Of artificial fibres | Rs. 100/= per kg |
| | 6003.90 | - | Other | Rs. 100/= per kg |
| 60.04 | | | Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01. | |
| | 6004.10 | - | Containing by weight 5% or more of elastomeric yarn but not containing rubber thread | Rs. 100/= per kg |
| | 6004.90 | - | Other | Rs. 100/= per kg |
| 60.05 | | | Warp knit fabrics (including those made on gallow knitting machines), other than those of headings 60.01 to 60.04. | |
| | | - | Of cotton : | |
| | 6005.21 | -- | Unbleached or bleached | Rs. 100/= per kg |
| | 6005.22 | -- | Dyed | Rs. 100/= per kg |
| | 6005.23 | -- | Of yarns of different colours | Rs. 100/= per kg |
| | 6005.24 | -- | Printed | Rs. 100/= per kg |
| | | - | Of synthetic fibres : | |
| | 6005.35 | -- | Fabrics specified in Subheading Note 1 to this chapter | Rs. 100/= per kg |
| | 6005.36 | -- | Other, unbleached or bleached | Rs. 100/= per kg |
| | 6005.37 | -- | Other, dyed | Rs. 100/= per kg |
| | 6005.38 | -- | Other, of yarns of different colours | Rs. 100/= per kg |
| | 6005.39 | -- | Other, printed | Rs. 100/= per kg |
| | | - | Of artificial fibres : | |
| | 6005.41 | -- | Unbleached or bleached | Rs. 100/= per kg |
| | 6005.42 | -- | Dyed | Rs. 100/= per kg |
| | 6005.43 | -- | Of yarns of different colours | Rs. 100/= per kg |
| | 6005.44 | -- | Printed | Rs. 100/= per kg |
| | 6005.90 | - | Other | Rs. 100/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|----|---|---------------------------|
| 60.06 | | | Other knitted or crocheted fabrics. | |
| | 6006.10 | - | Of wool or fine animal hair | Rs. 100/= per kg |
| | | - | Of cotton : | |
| | 6006.21 | -- | Unbleached or bleached | Rs. 100/= per kg |
| | 6006.22 | -- | Dyed | Rs. 100/= per kg |
| | 6006.23 | -- | Of yarns of different colours | Rs. 100/= per kg |
| | 6006.24 | -- | Printed | Rs. 100/= per kg |
| | | - | Of synthetic fibres : | |
| | 6006.31 | -- | Unbleached or bleached | Rs. 100/= per kg |
| | 6006.32 | -- | Dyed | Rs. 100/= per kg |
| | 6006.33 | -- | Of yarns of different colours | Rs. 100/= per kg |
| | 6006.34 | -- | Printed | Rs. 100/= per kg |
| | | - | Of artificial fibres : | |
| | 6006.41 | -- | Unbleached or bleached | Rs. 100/= per kg |
| | 6006.42 | -- | Dyed | Rs. 100/= per kg |
| | 6006.43 | -- | Of yarns of different colours | Rs. 100/= per kg |
| | 6006.44 | -- | Printed | Rs. 100/= per kg |
| | 6006.90 | - | Other | Rs. 100/= per kg |
| 61.01 | | | Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03. | |
| | 6101.20 | - | Of cotton | 15% or Rs. 200/= per unit |
| | 6101.30 | - | Of man-made fibres | 15% or Rs. 200/= per unit |
| | 6101.90 | - | Of other textile materials | 15% or Rs. 200/= per unit |
| 61.02 | | | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04. | |
| | 6102.10 | - | Of wool or fine animal hair | 15% or Rs. 200/= per unit |
| | 6102.20 | - | Of cotton | 15% or Rs. 200/= per unit |
| | 6102.30 | - | Of man-made fibres | 15% or Rs. 200/= per unit |
| | 6102.90 | - | Of other textile materials | 15% or Rs. 200/= per unit |
| 61.03 | | | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. | |
| | 6103.10 | - | Suits | 15% or Rs. 200/= per unit |
| | | - | Ensembles : | |
| | 6103.22 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6103.23 | -- | Of synthetic fibres | 15% or Rs. 200/= per unit |
| | 6103.29 | -- | Of other textile materials | 15% or Rs. 200/= per unit |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|----|--|---------------------------|
| | | - | Jackets and blazers: | |
| | 6103.31 | -- | Of wool or fine animal hair | 15% or Rs. 200/= per unit |
| | 6103.32 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6103.33 | -- | Of synthetic fibres | 15% or Rs. 200/= per unit |
| | 6103.39 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | | - | Trousers, bib and brace overalls, breeches and shorts : | |
| | 6103.41 | -- | Of wool or fine animal hair | 15% or Rs. 200/= per unit |
| | 6103.42 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6103.43 | -- | Of synthetic fibres | 15% or Rs. 200/= per unit |
| | 6103.49 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| 61.04 | | | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. | |
| | | - | Suits : | |
| | 6104.13 | -- | Of synthetic fibres | 15% or Rs. 200/= per unit |
| | 6104.19 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | | - | Ensembles : | |
| | 6104.22 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6104.23 | -- | Of synthetic fibres | 15% or Rs. 200/= per unit |
| | 6104.29 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | | - | Jackets and blazers : | |
| | 6104.31 | -- | Of wool or fine animal hair | 15% or Rs. 200/= per unit |
| | 6104.32 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6104.33 | -- | Of synthetic fibres | 15% or Rs. 200/= per unit |
| | 6104.39 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | | - | Dresses : | |
| | 6104.41 | -- | Of wool or fine animal hair | 15% or Rs. 200/= per unit |
| | 6104.42 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6104.43 | -- | Of synthetic fibres | 15% or Rs. 200/= per unit |
| | 6104.44 | -- | Of artificial fibres | 15% or Rs. 200/= per unit |
| | 6104.49 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | | - | Skirts and divided skirts : | |
| | 6104.51 | -- | Of wool or fine animal hair | 15% or Rs. 200/= per unit |
| | 6104.52 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6104.53 | -- | Of synthetic fibres | 15% or Rs. 200/= per unit |
| | 6104.59 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | | - | Trousers, bib and brace overalls, breeches and shorts : | |
| | 6104.61 | -- | Of wool or fine animal hair | 15% or Rs. 200/= per unit |
| | 6104.62 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6104.63 | -- | Of synthetic fibres | 15% or Rs. 200/= per unit |
| | 6104.69 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| 61.05 | | | Men's or boys' shirts, knitted or crocheted. | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|----|--|---------------------------|
| | 6105.10 | - | Of cotton | 15% or Rs. 200/= per unit |
| | 6105.20 | - | Of man-made fibres | 15% or Rs. 200/= per unit |
| | 6105.90 | - | Of other textile materials | 15% or Rs. 200/= per unit |
| 61.06 | | | Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted. | |
| | 6106.10 | - | Of cotton | 15% or Rs. 200/= per unit |
| | 6106.20 | - | Of man-made fibres | 15% or Rs. 200/= per unit |
| | 6106.90 | - | Of other textile materials | 15% or Rs. 200/= per unit |
| 61.07 | | | Men's or boy's underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted. | |
| | | - | Underpants and briefs : | |
| | 6107.11 | -- | Of cotton | 15% or Rs. 150/= per unit |
| | 6107.12 | -- | Of man-made fibres | 15% or Rs. 150/= per unit |
| | 6107.19 | -- | Of other textile materials | 15% or Rs. 150/= per unit |
| | | - | Nightshirts and pyjamas : | |
| | 6107.21 | -- | Of cotton | 15% or Rs. 150/= per unit |
| | 6107.22 | -- | Of man-made fibres | 15% or Rs. 150/= per unit |
| | 6107.29 | -- | Of other textile materials | 15% or Rs. 150/= per unit |
| | | - | Other : | |
| | 6107.91 | -- | Of cotton | 15% or Rs. 150/= per unit |
| | 6107.99 | -- | Of other textile materials | 15% or Rs. 150/= per unit |
| 61.08 | | | Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted. | |
| | | - | Slips and petticoats : | |
| | 6108.11 | -- | Of man-made fibres | 15% or Rs. 150/= per unit |
| | 6108.19 | -- | Of other textile materials | 15% or Rs. 150/= per unit |
| | | - | Briefs and panties : | |
| | 6108.21 | -- | Of cotton | 15% or Rs. 150/= per unit |
| | 6108.22 | -- | Of man-made fibres | 15% or Rs. 150/= per unit |
| | 6108.29 | -- | Of other textile materials | 15% or Rs. 150/= per unit |
| | | - | Nightdresses and pyjamas : | |
| | 6108.31 | -- | Of cotton | 15% or Rs. 150/= per unit |
| | 6108.32 | -- | Of man-made fibres | 15% or Rs. 150/= per unit |
| | 6108.39 | -- | Of other textile materials | 15% or Rs. 150/= per unit |
| | | - | Other : | |
| | 6108.91 | -- | Of cotton | 15% or Rs. 150/= per unit |
| | 6108.92 | -- | Of man-made fibres | 15% or Rs. 150/= per unit |
| | 6108.99 | -- | Of other textile materials | 15% or Rs. 150/= per unit |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|----|--|---------------------------|
| 61.09 | | | T-shirts, singlets and other vests, knitted or crocheted. | |
| | 6109.10 | - | Of cotton | 15% or Rs. 200/= per unit |
| | 6109.90 | - | Of other textile materials | 15% or Rs. 200/= per unit |
| 61.10 | | | Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted. | |
| | | - | Of wool or fine animal hair : | |
| | 6110.11 | -- | Of wool | 15% or Rs. 200/= per unit |
| | 6110.12 | -- | Of Kashmir (cashmere) goats | 15% or Rs. 200/= per unit |
| | 6110.19 | -- | Other | 15% or Rs. 200/= per unit |
| | 6110.20 | - | Of cotton | 15% or Rs. 200/= per unit |
| | 6110.30 | - | Of man-made fibres | 15% or Rs. 200/= per unit |
| | 6110.90 | - | Of other textile materials | 15% or Rs. 200/= per unit |
| 61.11 | | | Babies' garments and clothing accessories, knitted or crocheted. | |
| | 6111.20 | - | Of cotton | 15% or Rs. 150/= per kg |
| | 6111.30 | - | Of synthetic fibres | 15% or Rs. 150/= per kg |
| | 6111.90 | - | Of other textile materials | 15% or Rs. 150/= per kg |
| 61.12 | | | Track suits, ski suits and swimwear, knitted or crocheted. | |
| | | - | Track suits : | |
| | 6112.11 | -- | Of cotton | 15% or Rs. 150/= per unit |
| | 6112.12 | -- | Of synthetic fibres | 15% or Rs. 150/= per unit |
| | 6112.19 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | 6112.20 | - | Ski suits | 15% or Rs. 200/= per unit |
| | | - | Men's or boys' swimwear : | |
| | 6112.31 | -- | Of synthetic fibres | 15% or Rs. 200/= per unit |
| | 6112.39 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | | - | Women's or girls' swimwear : | |
| | 6112.41 | -- | Of synthetic fibres | 15% or Rs. 200/= per unit |
| | 6112.49 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| 61.13 | 6113.00 | | Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07. | 15% or Rs. 200/= per kg |
| 61.14 | | | Other garments, knitted or crocheted. | |
| | 6114.20 | - | Of cotton | 15% or Rs. 150/= per kg |
| | 6114.30 | - | Of man-made fibres | 15% or Rs. 150/= per kg |
| | 6114.90 | - | Of other textile materials | 15% or Rs. 150/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|---|---------------------------|
| 61.15 | | | Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted. | |
| | 6115.10 | - | Graduated compression hosiery, (for example, stockings for varicose veins) | Rs. 625/= per kg |
| | | - | Other Panty hose and tights : | |
| | 6115.21 | -- | Of synthetic fibres, measuring per single yarn less than 67 decitex | Rs. 625/= per kg |
| | 6115.22 | -- | Of synthetic fibres, measuring per single yarn 67 decitex or more | Rs. 625/= per kg |
| | 6115.29 | -- | Of other textile materials | Rs. 625/= per kg |
| | 6115.30 | - | Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex | Rs. 625/= per kg |
| | | - | Other : | |
| | 6115.94 | -- | Of wool or fine animal hair | 15% or Rs. 750/= per kg |
| | 6115.95 | -- | Of cotton | 15% or Rs. 750/= per kg |
| | 6115.96 | -- | Of synthetic fibres | 15% or Rs. 750/= per kg |
| | 6115.99 | -- | Of other textile materials | 15% or Rs. 750/= per kg |
| 61.16 | | | Gloves, mittens and mitts, knitted or crocheted. | |
| | 6116.10 | - | Impregnated, coated or covered with plastics or rubber | 15% or Rs. 150/= per kg |
| | | - | Other : | |
| | 6116.91 | -- | Of wool or fine animal hair | 15% or Rs. 150/= per kg |
| | 6116.92 | -- | Of cotton | 15% or Rs. 150/= per kg |
| | 6116.93 | -- | Of synthetic fibres | 15% or Rs. 150/= per kg |
| | 6116.99 | -- | Of other textile materials | 15% or Rs. 150/= per kg |
| 61.17 | | | Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories. | |
| | 6117.10 | - | Shawls, scarves, mufflers, mantillas, veils and the like | 15% or Rs. 150/= per kg |
| | 6117.80 | - | Other accessories : | |
| | 6117.80.10 | --- | Knee and ankle guards | 15% or Rs. 150/= per kg |
| | 6117.80.20 | --- | Ties, bow ties and cravats | 15% or Rs. 150/= per kg |
| | 6117.80.90 | --- | Other | 15% or Rs. 150/= per kg |
| 62.01 | | | Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03. | |
| | | - | Overcoats, raincoats, car-coats, capes, cloaks and similar articles: | |
| | 6201.11 | -- | Of wool or fine animal hair | 15% or Rs. 200/= per unit |
| | 6201.12 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6201.13 | -- | Of man-made fibres | 15% or Rs. 200/= per unit |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|----|---|---------------------------|
| | 6201.19 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | | - | Other : | |
| | 6201.91 | -- | Of wool or fine animal hair | 15% or Rs. 200/= per unit |
| | 6201.92 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6201.93 | -- | Of man-made fibres | 15% or Rs. 200/= per unit |
| | 6201.99 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | | | | |
| 62.02 | | | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04. | |
| | | - | Overcoats, raincoats, car-coats, capes, cloaks and similar articles : | |
| | 6202.11 | -- | Of wool or fine animal hair | 15% or Rs. 200/= per unit |
| | 6202.12 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6202.13 | -- | Of man-made fibres | 15% or Rs. 200/= per unit |
| | 6202.19 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | | - | Other : | |
| | 6202.91 | -- | Of wool or fine animal hair | 15% or Rs. 200/= per unit |
| | 6202.92 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6202.93 | -- | Of man-made fibres | 15% or Rs. 200/= per unit |
| | 6202.99 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | | | | |
| 62.03 | | | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear). | |
| | | - | Suits : | |
| | 6203.11 | -- | Of wool or fine animal hair | 15% or Rs. 200/= per unit |
| | 6203.12 | -- | Of synthetic fibres | 15% or Rs. 200/= per unit |
| | 6203.19 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | | - | Ensembles : | |
| | 6203.22 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6203.23 | -- | Of synthetic fibres | 15% or Rs. 200/= per unit |
| | 6203.29 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | | - | Jackets and blazers : | |
| | 6203.31 | -- | Of wool or fine animal hair | 15% or Rs. 200/= per unit |
| | 6203.32 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6203.33 | -- | Of synthetic fibres | 15% or Rs. 200/= per unit |
| | 6203.39 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | | - | Trousers, bib and brace overalls, breeches and shorts : | |
| | 6203.41 | -- | Of wool or fine animal hair | 15% or Rs. 200/= per unit |
| | 6203.42 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6203.43 | -- | Of synthetic fibres | 15% or Rs. 200/= per unit |
| | 6203.49 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | | | | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|--|---------------------------|
| 62.04 | | | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear). | |
| | | - | Suits : | |
| | 6204.11 | -- | Of wool or fine animal hair | 15% or Rs. 200/= per unit |
| | 6204.12 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6204.13 | -- | Of synthetic fibres | 15% or Rs. 200/= per unit |
| | 6204.19 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | | - | Ensembles : | |
| | 6204.21 | -- | Of wool or fine animal hair | 15% or Rs. 200/= per unit |
| | 6204.22 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6204.23 | -- | Of synthetic fibres | 15% or Rs. 200/= per unit |
| | 6204.29 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | | - | Jackets and blazers : | |
| | 6204.31 | -- | Of wool or fine animal hair | 15% or Rs. 200/= per unit |
| | 6204.32 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6204.33 | -- | Of synthetic fibres | 15% or Rs. 200/= per unit |
| | 6204.39 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | | - | Dresses : | |
| | 6204.41 | -- | Of wool or fine animal hair | 15% or Rs. 200/= per unit |
| | 6204.42 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6204.43 | -- | Of synthetic fibres | 15% or Rs. 200/= per unit |
| | 6204.44 | -- | Of artificial fibres | 15% or Rs. 200/= per unit |
| | 6204.49 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | | - | Skirts and divided skirts : | |
| | 6204.51 | -- | Of wool or fine animal hair | 15% or Rs. 200/= per unit |
| | 6204.52 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6204.53 | -- | Of synthetic fibres | 15% or Rs. 200/= per unit |
| | 6204.59 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | | - | Trousers, bib and brace overalls, breeches and shorts : | |
| | 6204.61 | -- | Of wool or fine animal hair | 15% or Rs. 200/= per unit |
| | 6204.62 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6204.63 | -- | Of synthetic fibres | 15% or Rs. 200/= per unit |
| | 6204.69 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| 62.05 | | | Men's or boys' shirts. | |
| | 6205.20 | - | Of cotton | 15% or Rs. 200/= per unit |
| | 6205.30 | - | Of man-made fibres | 15% or Rs. 200/= per unit |
| | 6205.90 | - | Of other textile materials : | |
| | 6205.90.10 | --- | Of wool or fine animal hair | 15% or Rs. 200/= per unit |
| | 6205.90.90 | --- | Other | 15% or Rs. 200/= per unit |
| 62.06 | | | Women's or girls' blouses, shirts and shirt-blouses. | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|----|--|---------------------------|
| | 6206.10 | - | Of silk or silk waste | 15% or Rs. 200/= per unit |
| | 6206.20 | - | Of wool or fine animal hair | 15% or Rs. 200/= per unit |
| | 6206.30 | - | Of cotton | 15% or Rs. 200/= per unit |
| | 6206.40 | - | Of man-made fibres | 15% or Rs. 200/= per unit |
| | 6206.90 | - | Of other textile materials | 15% or Rs. 200/= per unit |
| 62.07 | | | Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles. | |
| | | - | Underpants and briefs : | |
| | 6207.11 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6207.19 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | | - | Nightshirts and pyjamas : | |
| | 6207.21 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6207.22 | -- | Of man-made fibres | 15% or Rs. 200/= per unit |
| | 6207.29 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| | | - | Other : | |
| | 6207.91 | -- | Of cotton | 15% or Rs. 200/= per unit |
| | 6207.99 | -- | Of other textile materials | 15% or Rs. 200/= per unit |
| 62.08 | | | Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles. | |
| | | - | Slips and petticoats : | |
| | 6208.11 | -- | Of man-made fibres | 15% or Rs. 150/= per unit |
| | 6208.19 | -- | Of other textile materials | 15% or Rs. 150/= per unit |
| | | - | Nightdresses and pyjamas : | |
| | 6208.21 | -- | Of cotton | 15% or Rs. 150/= per unit |
| | 6208.22 | -- | Of man-made fibres | 15% or Rs. 150/= per unit |
| | 6208.29 | -- | Of other textile materials | 15% or Rs. 150/= per unit |
| | | - | Other : | |
| | 6208.91 | -- | Of cotton | 15% or Rs. 150/= per kg |
| | 6208.92 | -- | Of man-made fibres | 15% or Rs. 150/= per kg |
| | 6208.99 | -- | Of other textile materials | 15% or Rs. 150/= per kg |
| 62.09 | | | Babies' garments and clothing accessories. | |
| | 6209.20 | - | Of cotton | 15% or Rs. 150/= per kg |
| | 6209.30 | - | Of synthetic fibres | 15% or Rs. 150/= per kg |
| | 6209.90 | - | Of other textile materials | 15% or Rs. 150/= per kg |
| 62.10 | | | Garments, made up of fabrics of heading 56.02, 56.03, 59.06 & 59.07. | |
| | 6210.10 | - | Of fabrics of heading 56.02 or 56.03 | 15% or Rs. 200/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|---|---------------------------|
| | 6210.20 | - | Other garments, of the type described in subheadings 6201.11 to 6201.19 | 15% or Rs. 200/= per unit |
| | 6210.30 | - | Other garments, of the type described in subheadings 6202.11 to 6202.19 | 15% or Rs. 200/= per unit |
| | 6210.40 | - | Other men's or boys' garments | 15% or Rs. 200/= per kg |
| | 6210.50 | - | Other women's or girls' garments | 15% or Rs. 200/= per kg |
| | | | | |
| 62.11 | | | Track suits, ski suits and swimwear; other garments. | |
| | | | | |
| | | - | Swimwear : | |
| | 6211.11 | -- | Men's or boys' | 15% or Rs. 200/= per unit |
| | 6211.12 | -- | Women's or girls' | 15% or Rs. 200/= per unit |
| | 6211.20 | - | Ski suits | 15% or Rs. 200/= per unit |
| | | - | Other garments, men's or boys' : | |
| | 6211.32 | -- | Of cotton | 15% or Rs. 200/= per kg |
| | 6211.33 | -- | Of man-made fibres | 15% or Rs. 200/= per kg |
| | 6211.39 | -- | Of other textile materials | 15% or Rs. 200/= per kg |
| | | - | Other garments, women's or girls' : | |
| | 6211.42 | -- | Of cotton: | |
| | 6211.42.10 | --- | Sarees | 15% or Rs. 200/= per kg |
| | 6211.42.90 | --- | Other | 15% or Rs. 200/= per kg |
| | 6211.43 | -- | Of man-made fibres : | |
| | 6211.43.10 | --- | Sarees | 15% or Rs. 200/= per kg |
| | 6211.43.90 | --- | Other | 15% or Rs. 200/= per kg |
| | 6211.49 | -- | Of other textile materials : | |
| | 6211.49.10 | --- | Sarees | 15% or Rs. 200/= per kg |
| | 6211.49.90 | --- | Other | 15% or Rs. 200/= per kg |
| | | | | |
| 62.12 | | | Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted. | |
| | | | | |
| | 6212.10 | - | Brassieres | 15% or Rs. 200/= per kg |
| | 6212.20 | - | Girdles and panty-girdles | 15% or Rs. 200/= per kg |
| | 6212.30 | - | Corselettes | 15% or Rs. 200/= per kg |
| | 6212.90 | - | Other | 15% or Rs. 200/= per kg |
| | | | | |
| 62.13 | | | Handkerchiefs. | |
| | | | | |
| | 6213.20 | - | Of cotton | 15% or Rs. 200/= per kg |
| | 6213.90 | - | Of other textile materials | 15% or Rs. 200/= per kg |
| | | | | |
| 62.14 | | | Shawls, scarves, mufflers, mantillas, veils and the like. | |
| | | | | |
| | 6214.10 | - | Of silk or silk waste | 15% or Rs. 150/= per unit |
| | 6214.20 | - | Of wool or fine animal hair | 15% or Rs. 150/= per unit |
| | 6214.30 | - | Of synthetic fibres | 15% or Rs. 150/= per unit |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|----|--|---------------------------|
| | 6214.40 | - | Of artificial fibres | 15% or Rs. 150/= per unit |
| | 6214.90 | - | Of other textile materials | 15% or Rs. 150/= per unit |
| 62.16 | 6216.00 | | Gloves, mittens and mitts. | 15% or Rs. 150/= per kg |
| 63.01 | | | Blankets and traveling rugs. | |
| | 6301.10 | - | Electric blankets | 15% or Rs. 200/= per unit |
| | 6301.20 | - | Blankets (other than electric blankets) and traveling rugs, of wool or of fine animal hair | 15% or Rs. 200/= per kg |
| | 6301.30 | - | Blankets (other than electric blankets) and traveling rugs, of cotton | 15% or Rs. 200/= per kg |
| | 6301.40 | - | Blankets (other than electric blankets) and traveling rugs, of synthetic fibres | 15% or Rs. 200/= per kg |
| | 6301.90 | - | Other blankets and traveling rugs | 15% or Rs. 200/= per kg |
| 63.02 | | | Bed linen, table linen, toilet linen and kitchen linen. | |
| | 6302.10 | - | Bed linen, knitted or crocheted | 15% or Rs. 200/= per kg |
| | | - | Other bed linen, printed : | |
| | 6302.21 | -- | Of cotton | 15% or Rs. 200/= per kg |
| | 6302.22 | -- | Of man-made fibres | 15% or Rs. 200/= per kg |
| | 6302.29 | -- | Of other textile material | 15% or Rs. 200/= per kg |
| | | - | Other bed linen : | |
| | 6302.31 | -- | Of cotton | 15% or Rs. 200/= per kg |
| | 6302.32 | -- | Of man-made fibres | 15% or Rs. 200/= per kg |
| | 6302.39 | -- | Of other textile material | 15% or Rs. 200/= per kg |
| | 6302.40 | - | Table linen, knitted or crocheted | 15% or Rs. 200/= per kg |
| | | - | Other table linen : | |
| | 6302.51 | -- | Of cotton | 15% or Rs. 200/= per kg |
| | 6302.53 | -- | Of man-made fibres | 15% or Rs. 200/= per kg |
| | 6302.59 | -- | Of other textile material | 15% or Rs. 200/= per kg |
| | 6302.60 | - | Toilet linen and kitchen linen, of terry toweling or similar terry fabrics, of cotton | 15% or Rs. 200/= per kg |
| | | - | Other : | |
| | 6302.91 | -- | Of cotton | 15% or Rs. 200/= per kg |
| | 6302.93 | -- | Of man-made fibres | 15% or Rs. 200/= per kg |
| | 6302.99 | -- | Of other textile material | 15% or Rs. 200/= per kg |
| 63.03 | | | Curtains (including drapes) and interior blinds; curtain or bed valances. | |
| | | - | Knitted or crocheted : | |
| | 6303.12 | -- | Of synthetic fibers | 15% or Rs. 150/= per kg |
| | 6303.19 | -- | Of other textile material | 15% or Rs. 150/= per kg |
| | | - | Other : | |
| | 6303.91 | -- | Of cotton | 15% or Rs. 150/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|---|-------------------------|
| | 6303.99 | -- | Of other textile material | 15% or Rs. 150/= per kg |
| 63.04 | | | Other furnishing articles, excluding those of heading 94.04. | |
| | | - | Bedspreads : | |
| | 6304.19 | -- | Other | 15% or Rs. 200/= per kg |
| | 6304.20 | - | Bed nets specified in Subheading Note 1 to this Chapter | 15% or Rs. 200/= per kg |
| | | - | Other : | |
| | 6304.91 | -- | Knitted or crocheted | 15% or Rs. 200/= per kg |
| | 6304.92 | -- | Not knitted or crocheted, of cotton | 15% or Rs. 200/= per kg |
| | 6304.93 | -- | Not knitted or crocheted, of synthetic fibres | 15% or Rs. 200/= per kg |
| | 6304.99 | -- | Not knitted or crocheted, of other textile materials | 15% or Rs. 200/= per kg |
| 63.05 | | | Sacks and bags, of a kind used for the packing of goods. | |
| | 6305.10 | - | Of jute or of other textile bast fibres of heading 53.03 : | |
| | 6305.10.10 | --- | Jute bags not knitted or crocheted | 25% |
| | 6305.10.90 | --- | Other | 25% |
| | | - | Of man-made textile materials : | |
| | 6305.33 | -- | Other, of polyethylene or polypropylene strip or the like | 25% |
| | 6305.39 | -- | Other | 25% |
| | 6305.90 | - | Of other textile materials | 25% |
| 63.06 | | | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods. | |
| | | - | Tarpaulins, awnings and sunblinds : | |
| | 6306.12 | -- | Of synthetic fibres | 15% |
| | 6306.19 | -- | Of other textile materials | 15% |
| | | - | Tents: | |
| | 6306.22 | -- | Of synthetic fibres | 30% |
| | 6306.29 | -- | Of other textile materials | 30% |
| | 6306.30 | - | Sails | 30% |
| | 6306.40 | - | Pneumatic mattresses | 30% |
| | 6306.90 | - | Other: | 30% |
| 63.07 | | | Other made up articles, including dress patterns. | |
| | 6307.10 | - | Floor-cloths, dish-cloths, dusters and similar cleaning cloths | 30% |
| | 6307.20 | - | Life-jackets and life-belts | 30% |
| | 6307.90 | - | Other | 30% |
| 63.08 | 6308.00 | | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in pickings for retail sale. | 30% or Rs. 50/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|--|---------------------------|
| 63.09 | 6309.00 | | Worn clothing and other worn articles : | |
| | 6309.00.10 | --- | Blankets | 30% |
| | 6309.00.90 | --- | Other | 30% |
| 63.10 | | | Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials. | |
| | 6310.10 | - | Sorted : | |
| | 6310.10.10 | --- | Used | 30% |
| | 6310.10.90 | --- | Other | 30% |
| | 6310.90 | - | Other : | |
| | 6310.90.10 | --- | Used | 30% |
| | 6310.90.90 | --- | Other | 30% |
| 64.01 | | | Water proof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, reverting, nailing, screwing, plugging or similar processes. | |
| | 6401.10 | - | Footwear incorporating a protective metal toe-cap | 15% or Rs.500/= per pair |
| | | - | Other footwear : | |
| | 6401.92 | -- | Covering the ankle but not covering the knee | 15% or Rs.500/= per pair |
| | 6401.99 | -- | Other | 15% or Rs.500/= per pair |
| 64.02 | | | Other footwear with outer soles and uppers of rubber or plastics. | |
| | | - | Sports footwear : | |
| | 6402.12 | -- | Ski-boots, and cross-country ski footwear and snowboard boots | 15% or Rs. 600/= per pair |
| | 6402.19 | -- | Other | |
| | 6402.19.19 | --- | Other | 15% or Rs. 600/= per pair |
| | 6402.20 | - | Footwear with upper straps or thongs assembled to the sole by means of plugs | 15% or Rs. 600/= per pair |
| | | - | Other footwear : | |
| | 6402.91 | -- | Covering the ankle | 15% or Rs. 600/= per pair |
| | 6402.99 | -- | Other | 15% or Rs. 600/= per pair |
| 64.03 | | | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather. | |
| | | - | Sports footwear : | |
| | 6403.12 | -- | Ski-boots, cross-country ski footwear and snowboard boots | 15% or Rs. 600/= per pair |
| | 6403.19 | -- | Other | |
| | 6403.19.19 | --- | Other | 15% or Rs. 600/= per pair |
| | 6403.20 | - | Foot wear with outer soles of leather, and uppers which | 15% or Rs. 600/= per pair |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|--|---------------------------|
| | | | consist of leather straps across the instep and around the big toe | |
| | 6403.40 | - | Other footwear, incorporating a protective metal toe-cap | 15% or Rs. 600/= per pair |
| | | - | Other footwear with outer soles of leather : | |
| | 6403.51 | -- | Covering the ankle | 15% or Rs. 600/= per pair |
| | 6403.59 | -- | Other | 15% or Rs. 600/= per pair |
| | | - | Other footwear : | |
| | 6403.91 | -- | Covering the ankle | 15% or Rs. 600/= per pair |
| | 6403.99 | -- | Other | 15% or Rs. 600/= per pair |
| | | | | |
| 64.04 | | | Footwear with outer soles of rubber, plastics leather or composition leather and uppers of textile materials. | |
| | | - | Footwear with outer soles of rubber or plastics : | |
| | 6404.11 | -- | Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like | 15% or Rs. 600/= per pair |
| | 6404.19 | -- | Other | 15% or Rs. 600/= per pair |
| | 6404.20 | - | Footwear with outer soles of leather or composition leather | 15% or Rs. 600/= per pair |
| | | | | |
| 64.05 | | | Other footwear. | |
| | | | | |
| | 6405.10 | - | With uppers of leather or composition leather | 15% or Rs. 600/= per pair |
| | 6405.20 | - | With uppers of textile materials | 15% or Rs. 600/= per pair |
| | 6405.90 | - | Other | 15% or Rs. 600/= per pair |
| | | | | |
| 64.06 | | | Parts of footwear (including uppers whether or not attached to soles other than outer soles) ; removable in-soles, heels cushions and similar articles; gaiters, leggings and similar articles, and parts thereof. | |
| | | | | |
| | 6406.10 | - | Upper and parts thereof, other than stiffeners | Rs. 800/= per kg |
| | 6406.20 | - | Outer soles and heels, of rubber or plastics : | |
| | 6406.20.90 | --- | Other | 15% |
| | | | | |
| 65.04 | 6504.00 | | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. | Rs. 100/= per kg |
| | | | | |
| 65.05 | 6505.00 | | 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 trimmed. | Rs. 100/= per kg |
| | | | | |
| 65.06 | | | Other headgear, whether or not lined or trimmed. | |
| | | | | |
| | 6506.10 | - | Safety headgear | |
| | 6506.10.10 | --- | Basic safety helmets for worksites, mines, and similar locations | 25% or Rs. 200/= per unit |
| | 6506.10.20 | --- | Safety helmets of the kind worn by motor-cycle riders and covering the back of the head down to the base of the wearer's skull, (excluding those of the four National | 25% or Rs. 350/= per unit |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|---|---------------------------|
| | | | Subdivisions below), neither having a chin-guard protruding from the head cover, nor having provision for attaching such a chin guard, with or without a visor but not having a coated or tinted visor that obstructs identification of the wearer, imported subject to SLS-517 standard. | |
| | 6506.10.30 | --- | Special safety helmets of the kind worn during motor vehicle /motor cycle racing or sporting events, or for special purposes such as security activities, imported subject to SLS-517 (category-A) standard, and prior Import Control approval | 25% or Rs. 200/= per unit |
| | 6506.10.40 | --- | Sporting safety helmets (elongated helmets) of the kind worn in push-bicycle racing events, imported subject to prior Import Control approval. | 25% or Rs. 200/= per unit |
| | 6506.10.50 | --- | Half helmets (not covering the back of the skull) of the kind worn by motorcyclists, imported subject to prior Import Control approval. | 25% or Rs. 200/= per unit |
| | 6506.10.90 | --- | Other | 25% or Rs. 200/= per unit |
| | | | Other : | |
| | 6506.91 | -- | Of rubber or of plastics : | |
| | 6506.91.90 | --- | Other | 30% or Rs. 100/= per kg |
| | 6506.99 | -- | Of other materials : | |
| | 6506.99.90 | --- | Other | 30% or Rs. 100/= per kg |
| | | | | |
| 65.07 | 6507.00 | | Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear. | Rs. 100/= per kg |
| | | | | |
| 66.01 | | | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas). | |
| | | | | |
| | 6601.10 | - | Garden or similar umbrellas | 30% or Rs. 100/= per unit |
| | | - | Other : | |
| | 6601.91 | -- | Having a telescopic shaft | 30% or Rs. 100/= per unit |
| | 6601.99 | -- | Other | 30% or Rs. 100/= per unit |
| | | | | |
| 67.02 | | | Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit. | |
| | | | | |
| | 6702.10 | - | Of plastics | 35% or Rs. 1000/= per kg |
| | 6702.90 | - | Of other materials | 35% or Rs. 1000/= per kg |
| | | | | |
| 68.02 | | | Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing artificially coloured granules, chippings and powder, of natural stone (including slate). | |
| | | | | |
| | 6802.10 | - | Tiles cubes and similar articles, whether or not rectangular (including squares), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder | 20% or Rs. 30/= per kg |
| | | - | Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface : | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|--|-------------------------|
| | 6802.21 | -- | Marble, travertine and alabaster | 20% or Rs. 40/= per kg |
| | 6802.23 | -- | Granite | 20% or Rs. 30/= per kg |
| | 6802.29 | -- | Other stone | 20% or Rs. 40/= per kg |
| | | - | Other : | |
| | 6802.91 | -- | Marble, travertine and alabaster | |
| | 6802.91.90 | --- | Other | 20% or Rs. 40/= per kg |
| | 6802.92 | -- | Other calcareous stone | 20% or Rs. 40/= per kg |
| | 6802.93 | -- | Granite | 20% or Rs. 40/= per kg |
| | 6802.99 | -- | Other Stone : | |
| | 6802.99.90 | --- | Other | 20% or Rs. 40/= per kg |
| | | | | |
| 68.03 | 6803.00 | | Worked slate and articles of slate or of agglomerated slate. | 30% or Rs. 50/= per kg |
| | | | | |
| 68.05 | | | 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. | |
| | | | | |
| | 6805.10 | - | On a base of woven textile fabric only | 15% |
| | 6805.20 | - | On a base of paper or paperboard only | 15% |
| | 6805.30 | - | On a base of other materials | 15% |
| | | | | |
| 68.06 | | | 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 68.11 or 68.12 or of Chapter 69. | |
| | | | | |
| | 6806.90 | - | Other | 35% or Rs. 20/= per kg |
| | | | | |
| 68.08 | 6808.00 | | Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders. | 25% or Rs. 50/= per kg |
| | | | | |
| 68.09 | | | Articles of plaster or of compositions based on plaster. | |
| | | | | |
| | | - | Boards, sheets, panels, tiles and similar articles, not ornamented : | |
| | 6809.11 | -- | Faced or reinforced with paper or paperboard only : | |
| | 6809.11.10 | --- | Waste gypsum wallboard or plaster boading arising from the demolishing of building | 35% or Rs. 20 /= per kg |
| | 6809.11.20 | --- | Gypsum plaster board, both sides with un worked paper or paper board | 35% or Rs. 10/= per kg |
| | 6809.11.90 | --- | Other | 35% or Rs. 20/= per kg |
| | 6809.19 | -- | Other : | |
| | 6809.19.10 | --- | Waste gypsum wallboard or laster board arising from the demolishing of building | 35% or Rs. 20/= per kg |
| | 6809.19.90 | --- | Other | 35% or Rs. 20/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|---|------------------------|
| | 6809.90 | - | Other articles | 35% or Rs. 20/= per kg |
| 68.10 | | | Articles of cement, of concrete or of artificial stone, either or not reinforced. | |
| | | - | Tiles, flagstones, bricks and similar articles : | |
| | 6810.11 | -- | Building blocks and bricks : | |
| | 6810.11.10 | --- | Concrete cement blocks encasing industrial waste sludge | 35% |
| | 6810.19 | -- | Other | 35% |
| | | - | Other articles : | |
| | 6810.91 | -- | Prefabricated structural components for building or civil engineering | 35% |
| | 6810.99 | -- | Other : | |
| | 6810.99.90 | --- | Other | 35% |
| 68.11 | | | Articles of asbestos-cement, of cellulose fibre-cement or the like. | |
| | 6811.40 | - | Containing asbestos : | |
| | 6811.40.20 | --- | Other sheets, panels, tiles and similar articles | 35% |
| | 6811.40.90 | --- | Other | 35% |
| | | - | Not containing asbestos : | |
| | 6811.82 | -- | Other sheets, panels, tiles and similar articles | 35% |
| | 6811.89 | -- | Other articles : | |
| | 6811.89.90 | --- | Other | 35% |
| 68.15 | | | Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included. | |
| | 6815.10 | - | Non-electrical articles of graphite or other carbon | 12% |
| | | - | Other articles : | |
| | 6815.99 | -- | Other | 12% |
| 69.05 | | | Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods. | |
| | 6905.10 | - | Roofing tiles | 30% |
| | 6905.90 | - | Other | 30% |
| 69.06 | 6906.00 | | Ceramic pipes, conduits, guttering and pipe fittings. | 25% |
| 69.07 | | | Ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics. | |
| | | | Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 : | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|--|-------------------|
| | 6907.21 | - | Of a water absorption coefficient by weight not exceeding 0.5%: | |
| | 6907.21.10 | --- | Wall tiles | 35% |
| | 6907.21.90 | --- | Other | 35% |
| | 6907.22 | - | Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%: | |
| | 6907.22.10 | --- | Wall tiles | 35% |
| | 6907.22.90 | --- | Other | 35% |
| | 6907.23 | | Of a water absorption coefficient by weight exceeding 10%: | |
| | 6907.23.10 | | Wall tiles | 35% |
| | 6907.23.90 | | Other | 35% |
| | 6907.30 | | Mosaic cubes and the like, other than those of subheading 6907.40 | 35% |
| | 6907.40 | | Finishing ceramics | 35% |
| 69.10 | | | Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures. | |
| | 6910.90 | - | Other : | |
| | 6910.90.90 | --- | Other | Rs. 35/= per kg |
| 69.11 | | | Tableware, kitchenware, other household articles and toilet articles, of porcelain or china. | |
| | 6911.10 | - | Tableware and kitchenware | Rs. 100/= per kg |
| | 6911.90 | - | Other | Rs. 100/= per kg |
| 69.12 | 6912.00 | | Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china : | |
| | 6912.00.10 | --- | Tableware | Rs. 100/= per kg |
| | 6912.00.90 | --- | Other | Rs. 100/= per kg |
| 69.13 | | | Statuettes and other ornamental ceramic articles. | |
| | 6913.10 | - | Of porcelain or china | Rs. 100/= per kg |
| | 6913.90 | - | Other : | |
| | 6913.90.10 | --- | Ornaments | Rs. 100/= per kg |
| | 6913.90.90 | --- | Other | Rs. 100/= per kg |
| 69.14 | | | Other ceramic articles. | |
| | 6914.10 | - | Of porcelain or china : | |
| | 6914.10.10 | --- | Handicraft | Rs. 100/= per kg |
| | 6914.10.90 | --- | Other | Rs. 100/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|---|-------------------|
| | 6914.90 | - | Other : | |
| | 6914.90.10 | --- | Handicraft | Rs. 100/= per kg |
| | 6914.90.90 | --- | Other | Rs. 100/= per kg |
| | | | | |
| 70.04 | | | Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. | |
| | | | | |
| | 7004.20 | - | Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | 15% |
| | 7004.90 | - | Other glass | 15% |
| | | | | |
| 70.05 | | | 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. | |
| | | | | |
| | 7005.10 | - | Non-wired glass, having an absorbent, reflecting or non-reflecting layer | 15% |
| | | - | Other non-wired glass : | |
| | 7005.21 | -- | Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground | 15% |
| | 7005.29 | -- | Other | 15% |
| | 7005.30 | - | Wired glass | 15% |
| | | | | |
| 70.07 | | | Safety glass, consisting of toughened (tempered) or laminated glass. | |
| | | | | |
| | | - | Toughened (tempered) safety glass : | |
| | 7007.11 | -- | Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels | 15% |
| | 7007.19 | -- | Other | 15% |
| | | - | Laminated safety glass : | |
| | 7007.21 | -- | Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels | 5% |
| | 7007.29 | -- | Other | 5% |
| | | | | |
| 70.09 | | | Glass mirrors, whether or not framed, including rear-view mirrors. | |
| | | | | |
| | 7009.10 | - | Rear-view mirrors for vehicles | Rs.75/= per kg |
| | | - | Other : | |
| | 7009.91 | -- | Unframed | Rs.75/= per kg |
| | 7009.92 | -- | Framed | Rs.75/= per kg |
| | | | | |
| 70.13 | | | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18). | |
| | | | | |
| | 7013.10 | - | Of glass-ceramics | Rs. 40/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|------|--|-------------------|
| | | - | Stemware drinking glasses other than of glass-ceramics : | |
| | 7013.22 | -- | Of lead crystal | Rs. 40/= per kg |
| | 7013.28 | -- | Other | Rs. 50/= per kg |
| | | - | Other drinking glasses other than of glass-ceramics : | |
| | 7013.33 | -- | Of lead crystal | Rs. 40/= per kg |
| | 7013.37 | -- | Other | Rs. 50/= per kg |
| | | - | Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics : | |
| | 7013.41 | -- | Of lead crystal | Rs. 40/= per kg |
| | 7013.42 | -- | Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C | Rs. 50/= per kg |
| | 7013.49 | -- | Other | Rs. 50/= per kg |
| | | - | Other glassware : | |
| | 7013.91 | -- | Of lead crystal | Rs. 40/= per kg |
| | 7013.99 | -- | Other : | |
| | 7013.99.90 | --- | Other | Rs. 50/= per kg |
| 70.16 | | | 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; multicellular or foam glass in blocks, panels, plates, shells or similar forms. | |
| | 7016.10 | - | Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes | Rs. 60/= per kg |
| | 7016.90 | - | Other | Rs. 60/= per kg |
| 71.13 | | | Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal. | |
| | 7113.19 | -- | Of other precious metal, whether or not plated or clad with precious metal | |
| | 7113.19.10 | --- | Articles | 10% |
| 72.13 | | | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel. | |
| | 7213.10 | - | Containing indentations, ribs, grooves or other deformations produced during the rolling process : | |
| | 7213.10.10 | --- | Flattened circles and modified rectangles | Rs 15/= per kg |
| | 7213.10.90 | --- | Other | Rs 15/= per kg |
| | 7213.20 | - | Other, of free-cutting steel | Rs 15/= per kg |
| | | | Other : | |
| | 7213.91 | -- | Of circular cross-section measuring less than 14 mm in diameter | |
| | 7213.91.10 | ---- | Circular cross-section measuring less than 8 mm in diameter | Rs 15/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|--|-------------------------|
| 72.14 | | | Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling. | |
| | 7214.10 | - | Forged : | |
| | 7214.10.10 | --- | Flattened circles and modified rectangles | Rs 15/= per kg |
| | 7214.10.90 | --- | Other | Rs 20/= per kg |
| | 7214.20 | - | Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling : | |
| | 7214.20.10 | --- | Flattened circles and modified rectangles | Rs 15/= per kg |
| | 7214.20.90 | --- | Other | Rs 30/= per kg |
| | 7214.30 | - | Other, of free-cutting steel | Rs 15/= per kg |
| | | - | Other : | |
| | 7214.91 | -- | Of rectangular (other than square) cross-section : | |
| | 7214.91.10 | --- | Flat bars of a width not exceeding 30 mm and thickness not exceeding 6 mm, containing by weight less than 0.25% of carbon | Rs 20/= per kg |
| | 7214.91.20 | --- | Other, containing by weight less than 0.25% of carbon, other than flat bars | Rs 20/= per kg |
| | 7214.91.90 | --- | Other | Rs 15/= per kg |
| | 7214.99 | -- | Other | Rs 15/= per kg |
| 72.16 | | | Angles, shapes and sections of iron or non-alloy steel. | |
| | 7216.10 | - | U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm | Rs. 15/= per kg |
| | | - | L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm : | |
| | 7216.21 | -- | L sections | Rs. 20/= per kg |
| | 7216.22 | -- | T sections | Rs. 15/= per kg |
| 72.17 | | | Wire of iron or non-alloy steel | |
| | 7217.20 | - | Plated or coated with zinc : | |
| | 7217.20.20 | --- | Wire of a solid cross section in the shape of circles measuring 1.6 mm in diameter or more but not exceeding 4 mm | Rs. 18/= per kg |
| | 7217.20.90 | --- | Other | Rs. 18/= per kg |
| 72.25 | | | Flat-rolled products of other alloy steel, of a width of 600 mm or more. | |
| | | - | Other: | |
| | 7225.99 | -- | Other | 15% or Rs. 25 /= per kg |
| 73.06 | | | Other tubes, pipes and hollow profiles (for example, open seam or welded, reverted or similarly closed), of iron or steel. | |
| | 7306.30 | - | Other, welded, of circular cross-section, of iron or non-alloy steel | 30% |
| | 7306.40 | - | Other, welded, of circular cross-section, of stainless steel : | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|--|-------------------|
| | 7306.40.10 | --- | Over 20 cm diameter | 5% |
| | 7306.40.90 | --- | Other | 5% |
| | | - | Other, welded, of non-circular cross-section : | |
| | 7306.61 | -- | Of square or rectangular cross-section : | |
| | 7306.61.90 | --- | Other | 30% |
| | 7306.69 | -- | Of other non-circular cross-section : | |
| | 7306.69.90 | --- | Other | 20% |
| | 7306.90 | - | Other: | |
| | 7306.90.90 | --- | Other | 20% |
| | | | | |
| 73.14 | | | Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel (+) | |
| | 7314.20 | - | Grill, netting and fencing , welded at the intersection, of wire with a maximum cross- sectional dimension of 3mm or more and having a mesh size of 100cm ² or more | 8% |
| | | - | Other grill, netting and fencing, welded at the intersection : | |
| | 7314.31 | -- | Plated or coated with zinc | 8% |
| | | - | Other cloth, grill, netting and fencing : | |
| | 7314.41 | -- | Plated or coated with zinc | 8% |
| | 7314.42 | -- | Coated with Plastics | 8% |
| | 7314.49 | -- | Other | 8% |
| | | | | |
| 73.18 | | | Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel (+). | |
| | | - | Threaded articles : | |
| | 7318.11 | -- | Coach screws | Rs. 10/= per kg |
| | | | | |
| 73.23 | | | Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel. | |
| | 7323.10 | - | Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like | 20% |
| | | - | Other : | |
| | 7323.91 | -- | Of cast iron, not enamelled | 20% |
| | 7323.92 | -- | Of cast iron, enamelled | 20% |
| | 7323.93 | -- | Of stainless steel | 20% |
| | 7323.94 | -- | Of iron (other than cast iron) or steel, enamelled | 20% |
| | 7323.99 | -- | Other | 20% |
| | | | | |
| 73.24 | | | Sanitary ware and parts thereof, of iron or steel. | |
| | 7324.10 | - | Sinks and wash basins, of stainless steel: | |
| | 7324.10.10 | --- | Sinks | 10% |
| | | - | Baths: | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|--|-------------------|
| | 7324.21 | -- | Of cast iron, whether or not enamelled | 10% |
| | 7324.29 | -- | Other | 10% |
| 74.18 | | | Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper. | |
| | 7418.10 | - | Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like | |
| | 7418.10.10 | --- | Pot scourers and scouring or polishing pads, gloves and the like | 15% |
| | 7418.10.20 | --- | Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper | 15% |
| | 7418.10.90 | --- | Other | 15% |
| | 7418.20 | - | Sanitary ware and parts thereof | 15% |
| 74.19 | | | Other articles of copper. | |
| | | - | Other : | |
| | 7419.99 | -- | Other : | |
| | 7419.99.90 | --- | Other | 15% |
| 76.10 | | | Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures | |
| | 7610.10 | - | Doors, windows and their frames and thresholds for doors | 10% |
| | 7610.90 | - | Other | |
| | 7610.90.90 | --- | Other | 10% |
| 76.15 | | | Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium. | |
| | 7615.10 | - | Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like | |
| | 7615.10.10 | --- | Pot scourers and scouring or polishing pads, gloves and the like | 15% |
| | 7615.10.90 | --- | Other | 15% |
| 82.14 | | | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files). | |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|---|-------------------|
| | 8214.10 | - | Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefore | Rs. 50/= per kg |
| | 8214.20 | - | Manicure or pedicure sets and instruments (including nail files) | Rs. 50/= per kg |
| | 8214.90 | - | Other | Rs. 50/= per kg |
| 83.01 | | | 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, of base metal. | |
| | 8301.10 | - | Padlocks | Rs. 50/= per kg |
| | 8301.30 | - | Locks of a kind used for furniture | Rs. 50/= per kg |
| | 8301.40 | - | Other locks | Rs. 50/= per kg |
| | 8301.50 | - | Clasps and frames with clasps, incorporating locks | Rs. 50/= per kg |
| | 8301.60 | - | Parts | Rs. 50/= per kg |
| 83.02 | | | Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal. | |
| | 8302.10 | - | Hinges : | |
| | 8302.10.10 | --- | Of aluminum | Rs. 50/= per kg |
| | 8302.10.20 | --- | Of steel | Rs. 50/= per kg |
| | 8302.10.90 | --- | Other | Rs. 30/= per kg |
| | 8302.20 | - | Castors | Rs. 30/= per kg |
| | 8302.30 | - | Other mountings, fittings and similar articles suitable for motor vehicles | Rs. 30/= per kg |
| | | - | Other mountings, fittings and similar articles : | |
| | 8302.41 | -- | Suitable for buildings | Rs. 30/= per kg |
| | 8302.42 | -- | Other, suitable for furniture | Rs. 30/= per kg |
| | 8302.49 | -- | Other | Rs. 30/= per kg |
| | 8302.50 | - | Hat-racks, hat-pegs, brackets and similar fixtures | Rs. 30/= per kg |
| | 8302.60 | - | Automatic door closers | Rs. 30/= per kg |
| 83.03 | 8303.00 | | Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal. | Rs. 30/= per kg |
| 83.05 | | | Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal. | |
| | 8305.10 | - | Fittings for loose-leaf binders or files | Rs. 50/= per kg |
| | 8305.20 | - | Staples in strips | Rs. 50/= per kg |
| | 8305.90 | - | Other, including parts | Rs. 50/= per kg |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|---|--|
| 83.06 | | | Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal. | |
| | 8306.10 | - | Bells, gongs and the like : | |
| | 8306.10.90 | --- | Other | Rs. 50/= per kg |
| | | - | Statuettes and other ornaments : | |
| | 8306.21 | -- | Plated with precious metal | Rs. 50/= per kg |
| | 8306.29 | -- | Other | Rs. 50/= per kg |
| | 8306.30 | - | Photograph, picture or similar frames; mirrors | Rs. 50/= per kg |
| 83.07 | | | Flexible tubing of base metal, with or without fittings. | |
| | 8307.10 | - | Of iron or steel | 10% |
| | 8307.90 | - | Of other base metal | 10% |
| 83.09 | | | Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. | |
| | 8309.10 | - | Crown corks | Rs. 200/= per kg or Rs. 0.25/=per unit |
| | 8309.90 | - | Other : | |
| | 8309.90.10 | --- | Roll-over capsules | Rs. 300/= per kg or Rs. 0.50/=per unit |
| | 8309.90.20 | --- | Fastening of iron or steel for sealing bags | Rs. 40/= per kg |
| | 8309.90.90 | --- | Other | Rs. 40/= per kg |
| 83.10 | 8310.00 | | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05. | Rs. 75/= per kg |
| 84.18 | | | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15. | |
| | | | Refrigerators, household type : | |
| | 8418.21 | -- | Compression-type : | |
| | 8418.21.10 | --- | Used / reconditioned | 15% |
| | 8418.21.90 | --- | Single door type | 15% |
| 85.04 | | | Electrical transformers, static converters (for example, rectifiers) and inductors. | |
| | 8504.10 | - | Ballasts for discharge lamps or tubes : | |
| | 8504.10.10 | --- | Contaminated with or containing Polychlorinated biphenyls (PCB) | 8% |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|---|--------------------------|
| | 8504.10.90 | --- | Other | 8% |
| | 8504.22 | -- | Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA : | |
| | 8504.22.30 | --- | Other, contaminated with or containing Polychlorinated biphenyls (PCB) | 8% |
| | 8504.22.90 | --- | Other | 8% |
| | 8504.23 | -- | Having a power handling capacity exceeding 10,000 kVA : | |
| | 8504.23.10 | --- | Contaminated with or containing Polychlorinated biphenyls (PCB) | 8% |
| | 8504.23.90 | --- | Other | 8% |
| | 8504.33 | -- | Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA | |
| | 8504.33.10 | --- | Contaminated with or containing Polychlorinated biphenyls (PCB) | Rs. 5/= per kg |
| | 8504.50 | - | Other inductors: | |
| | 8504.50.10 | --- | Contaminated with or containing Polychlorinated biphenyls (PCB) | 8% |
| | 8504.50.90 | --- | Other | 8% |
| | 8504.90.10 | --- | Contaminated with or containing Polychlorinated biphenyls (PCB) | 8% |
| | 8504.90.90 | --- | Other | 8% |
| 85.09 | | | Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08. | |
| | 8509.40 | - | Food grinders and mixers; fruit or vegetable juice extractors | Rs. 250/= per unit |
| 87.08 | | | Parts and accessories of the motor vehicles of headings 87.01 to 87.05. | |
| | | - | Other parts and accessories : | |
| | 8708.91 | -- | Radiators and parts thereof | |
| | 8708.91.10 | --- | Radiators | 25% or Rs. 1500 per unit |
| | 8708.91.20 | --- | Parts | 25% |
| 91.05 | | | Other clocks. | |
| | | - | Wall clocks : | |
| | 9105.21 | -- | Electrically operated | Rs. 100/= per unit |
| | 9105.29 | -- | Other | Rs. 100/= per unit |
| 94.03 | | | Other furniture and parts thereof. | |
| | 9403.10 | - | Metal furniture of a kind used in offices : | |
| | 9403.10.10 | --- | Used | 20% |
| | 9403.10.90 | --- | Other | 20% |
| | 9403.20 | - | Other metal furniture : | |
| | 9403.20.10 | --- | Used | 20% |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|--|-------------------|
| | 9403.20.90 | --- | Other | 20% |
| | 9403.30 | - | Wooden furniture of a kind used in offices : | |
| | 9403.30.10 | --- | Used | 30% |
| | 9403.30.90 | --- | Other | 30% |
| | 9403.40 | - | Wooden furniture of a kind used in the kitchen : | |
| | 9403.40.10 | --- | Used | 30% |
| | 9403.40.90 | --- | Other | 30% |
| | 9403.50 | - | Wooden furniture of a kind used in the bedroom : | |
| | 9403.50.10 | --- | Used | 30% |
| | 9403.50.90 | --- | Other | 30% |
| | 9403.60 | - | Other wooden furniture : | |
| | 9403.60.10 | --- | Used | 30% |
| | 9403.60.90 | --- | Other | 30% |
| | 9403.70 | - | Furniture of plastics : | |
| | 9403.70.10 | --- | Used | 30% |
| | 9403.70.90 | --- | Other | 30% |
| | | - | Furniture of other materials, including cane, osier, bamboo or similar materials : | |
| | 9403.82 | -- | Of Bamboo : | |
| | 9403.82.10 | --- | Used | 30% |
| | 9403.82.90 | --- | Other | 30% |
| | 9403.83 | -- | Of rattan : | |
| | 9403.83.10 | --- | Used | 30% |
| | 9403.83.90 | --- | Other | 30% |
| | 9403.89 | -- | Other : | |
| | 9403.89.10 | --- | Used | 30% |
| | 9403.89.90 | --- | Other | 30% |
| | 9403.90 | - | Parts : | |
| | 9403.90.10 | --- | Used | 30% |
| | 9403.90.90 | --- | Other | 30% |
| | | | | |
| 94.04 | | | 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 covered. | |
| | 9404.10 | - | Mattress supports : | |
| | 9404.10.10 | --- | Used | 8% |
| | 9404.10.90 | --- | Other | 8% |
| | | - | Mattresses : | |
| | 9404.21 | -- | Of cellular rubber or plastics, whether or not covered : | |
| | 9404.21.10 | --- | Used | 8% |
| | 9404.21.90 | --- | Other | 8% |
| | 9404.90 | - | Other : | |
| | 9404.90.90 | --- | Other | 8% |

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|---|--------------------------|
| 96.03 | | | Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees). | |
| | 9603.10 | - | Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles : | |
| | 9603.10.10 | --- | Brooms made of coconut fibre | 20% or Rs. 75/= per unit |
| | 9603.10.20 | --- | Brooms made of other fibre | 20% or Rs. 75/= per unit |
| | 9603.10.30 | --- | Tawashi brushes made of 100% coconut fibre | 20% or Rs. 75/= per unit |
| | 9603.10.40 | --- | Tawashi brushes made of coconut fibre mixed with other vegetable fibre | 20% or Rs. 75/= per unit |
| | 9603.10.50 | --- | Tawashi brushes made of coir fibre mixed with artificial fibre | 20% or Rs. 75/= per unit |
| | 9603.10.60 | --- | Other brushes made of coconut fibre | 20% or Rs. 75/= per unit |
| | 9603.10.70 | --- | Brushes made of other fibre | 20% or Rs. 75/= per unit |
| | | - | Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances : | |
| | 9603.21 | -- | Tooth brushes, including dental-plate brushes | 20% or Rs. 75/= per unit |
| | 9603.29 | -- | Other | 20% or Rs. 75/= per unit |
| | 9603.40 | - | Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers | 20% or Rs. 50/= per unit |
| 96.08 | | | Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09. | |
| | 9608.10 | - | Ball point pens : | |
| | 9608.10.10 | --- | Plastic | 10% or Rs. 15/= per unit |
| | 9608.10.90 | --- | Other | 10% or Rs. 15/= per unit |
| | 9608.20 | - | Felt tipped and other porous-tipped pens and markers : | |
| | 9608.20.10 | --- | Plastic | 10% or Rs. 15/= per unit |
| | 9608.20.90 | --- | Other | 10% or Rs. 15/= per unit |
| | 9608.50 | - | Sets of articles from two more of the foregoing subheadings | 10% or Rs. 15/= per unit |
| | 9608.60 | - | Refills for ball point pens, comprising the ball point and ink-reservoir : | |
| | 9608.60.10 | --- | Plastic | 10% or Rs. 3.50 per unit |
| | 9608.60.90 | --- | Other | 10% or Rs.3.50 per unit |
| | 9608.99.10 | --- | Barells for ball point pens,plastic | Rs 200/= per kg |
| 96.19 | 9619.00 | | Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material. | |
| | 9619.00.10 | --- | Sanitary towels and tampons | 30% or Rs.300/kg |

83A

1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2017.11.27

PART I : SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 27.11.2017

| H.S. Hdg. (I) | H.S. Code (II) | | Description (III) | Rate of Cess (IV) |
|---------------|----------------|-----|-------------------|-------------------|
| | 9619.00.90 | --- | Other | 30% or Rs.300/kg |
| | | | | |