

**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, Rishad Bathiudeen, Minister of Industry and Commerce with the concurrence of the Minister of Finance and Planning, do by this order declare that with effect from 23.11. 2010, 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 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) Ayurvede, 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 of 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 materials, 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 Industrial Development.

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Gazette Extraordinary, No. 1656/4 of 31.05.2010 and Gazette Extraordinary, No. 1661/36 of 09.07.2010 are also hereby rescinded.

Rishad Bathiudeen  
Minister of Industry and Commerce

Ministry of Industry and Commerce,  
Colombo,  
19<sup>th</sup> November, 2010

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
<b>02.01</b>			<b>Meat of bovine animals, fresh or chilled.</b>	
	0201.10	-	Carcasses and half-carcasses	30% or Rs. 200/= per kg
	0201.20	-	Other cuts with bone in	30% or Rs. 200/= per kg
	0201.30	-	Boneless	30% or Rs. 200/= per kg
<b>02.02</b>			<b>Meat of bovine animals, frozen.</b>	
	0202.10	-	Carcasses and half-carcasses	30% or Rs. 200/= per kg
	0202.20	-	Other cuts with bone in	30% or Rs. 200/= per kg
	0202.30	-	Boneless	30% or Rs. 200/= per kg
<b>02.03</b>			<b>Meat of swine, fresh, chilled or frozen.</b>	
		-	Fresh or chilled :	
	0203.11	--	Carcasses and half-carcasses	30% or Rs. 200/= per kg
	0203.12	--	Hams, shoulders and cuts thereof, with bone in	30% or Rs. 200/= per kg
	0203.19	--	Other	30% or Rs. 200/= per kg
		-	Frozen :	
	0203.21	--	Carcasses and half-carcasses	30% or Rs. 200/= per kg
	0203.22	--	Hams, shoulders and cuts thereof, with bone in	30% or Rs. 200/= per kg
	0203.29	--	Other	30% or Rs. 200/= per kg
<b>02.04</b>			<b>Meat of sheep or goats, fresh, chilled or frozen.</b>	
	0204.10	-	Carcasses and half-carcasses of lamb, fresh or chilled	30% or Rs. 200/= per kg
		-	Other meat of sheep, fresh or chilled:	
	0204.21	--	Carcasses and half-carcasses	30% or Rs. 200/= per kg
	0204.22	--	Other cuts with bone in	30% or Rs. 200/= per kg
	0204.23	--	Boneless	30% or Rs. 200/= per kg
	0204.30	-	Carcasses and half-carcasses of lamb, frozen	30% or Rs. 200/= per kg
		-	Other meat of sheep, frozen:	
	0204.41	--	Carcasses and half-carcasses	30% or Rs. 200/= per kg
	0204.42	--	Other cuts with bone in	30% or Rs. 200/= per kg
	0204.43	--	Boneless	30% or Rs. 200/= per kg
	0204.50	-	Meat of goats	30% or Rs. 200/= per kg
<b>02.05</b>	0205.00		<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	30% or Rs. 200/= per kg
<b>02.06</b>			<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	
	0206.10	-	Of bovine animals, fresh or chilled	30% or Rs. 200/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
		-	Of bovine animals, frozen:	
	0206.21	--	Tongues	30% or Rs. 200/= per kg
	0206.22	--	Livers	30% or Rs. 200/= per kg
	0206.29	--	Other	30% or Rs. 200/= per kg
	0206.30	-	Of swine, fresh or chilled	30% or Rs. 200/= per kg
		-	Of swine, frozen :	
	0206.41	--	Livers	30% or Rs. 200/= per kg
	0206.49	--	Other	30% or Rs. 200/= per kg
	0206.80	-	Other, fresh or chilled	30% or Rs. 200/= per kg
	0206.90	-	Other, frozen	30% or Rs. 200/= per kg
<b>02.07</b>			<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>	
		-	Of turkeys :	
	0207.24	--	Not cut in pieces, fresh or chilled	30% or Rs. 200/= per kg
	0207.25	--	Not cut in pieces, frozen	30% or Rs. 200/= per kg
	0207.26	--	Cuts and offal, fresh or chilled	30% or Rs. 200/= per kg
	0207.27	--	Cuts and offal, frozen	30% or Rs. 200/= per kg
		-	Of ducks, geese or guinea fowls :	
	0207.32	--	Not cut in pieces, fresh or chilled	30% or Rs. 200/= per kg
	0207.33	--	Not cut in pieces, frozen	30% or Rs. 200/= per kg
	0207.34	--	Fatty livers, fresh or chilled	30% or Rs. 200/= per kg
	0207.35	--	Other, fresh or chilled	30% or Rs. 200/= per kg
	0207.36	--	Other, frozen	30% or Rs. 200/= per kg
<b>02.08</b>			<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>	
	0208.10	-	Of rabbits or hares	30% or Rs. 200/= per kg
	0208.30	-	Of primates	30% or Rs. 200/= per kg
	0208.40	-	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> )	30% or Rs. 200/= per kg
	0208.50	-	Of reptiles (including snakes and turtles)	30% or Rs. 200/= per kg
	0208.90	-	Other :	
	0208.90.10	----	Frogs' legs	30% or Rs. 200/= per kg
	0208.90.90	----	Other	30% or Rs. 200/= per kg
<b>02.09</b>	0209.00		<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>	30% or Rs. 200/= per kg
<b>02.10</b>			<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b>	
		-	Meat of swine :	
	0210.11	--	Hams, shoulders and cuts thereof, with bone in	30% or Rs. 200/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	0210.12	--	Bellies (streaky) and cuts thereof	30% or Rs. 200/= per kg
	0210.19	--	Other	30% or Rs. 200/= per kg
	0210.20	-	Meat of bovine animals	30% or Rs. 200/= per kg
		-	Other, including edible flours and meals of meat or meat offal :	
	0210.91	--	Of primates	30% or Rs. 200/= per kg
	0210.92	--	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	30% or Rs. 200/= per kg
	0210.93	--	Of reptiles (including snakes and turtles)	30% or Rs. 200/= per kg
	0210.99	--	Other	30% or Rs. 200/= per kg
<b>03.05</b>			<b>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.</b>	
	0305.10	-	Flours, meals and pellets of fish, fit for human consumption	Rs. 10/= per kg
	0305.20	-	Livers and roes of fish, dried, smoked, salted or in brine	Rs. 10/= per kg
	0305.30	-	Fish fillets, dried, salted or in brine, but not smoked	Rs. 10/= per kg
		-	Smoked fish, including fillets :	
	0305.41	--	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</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
	0305.49	--	Other	Rs. 10/= per kg
		-	Dried fish, 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
	0305.59	--	Other :	
	0305.59.10	----	Maldivian fish and substitutes therefor	Rs. 20/= per kg
	0305.59.30	----	Shark fins	Rs. 20/= per kg
	0305.59.40	----	Fish maws	Rs. 20/= per kg
	0305.59.90	----	Other	Rs. 20/= per kg
		-	Fish, salted but not dried or smoked and fish in brine :	
	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
	0305.69	--	Other	Rs. 10/= per kg
<b>03.06</b>			<b>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.</b>	
		-	Frozen :	
	0306.13	--	Shrimps and prawns	30% or Rs. 100/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
		-	Not frozen :	
	0306.23	--	Shrimps and prawns :	
	0306.23.10	----	Dried prawns	30% or Rs. 100/= per kg
	0306.23.20	----	Live, fresh or chilled	30% or Rs. 100/= per kg
	0306.23.90	----	Other	30% or Rs. 100/= per kg
<b>04.03</b>			<b>Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.</b>	
	0403.10	-	Yogurt	30% or Rs. 100/= per kg
	0403.90	-	Other	30% or Rs. 100/= per kg
<b>04.04</b>			<b>Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.</b>	
	0404.90	-	Other	30% or Rs. 100/= per kg
<b>04.05</b>			<b>Butter and other fats and oils derived from milk ; dairy spreads.</b>	
	0405.10	-	Butter	30% or Rs. 100/= per kg
	0405.20	-	Dairy spreads	30% or Rs. 100/= per kg
	0405.90	-	Other	30% or Rs. 100/= per kg
<b>04.06</b>			<b>Cheese and curd.</b>	
	0406.10	-	Fresh (unripened or uncured) cheese, including whey cheese, and curd	30% or Rs. 100/= per kg
	0406.20	-	Grated or powdered cheese, of all kinds	30% or Rs. 100/= per kg
	0406.30	-	Processed cheese, not grated or powdered	30% or Rs. 100/= per kg
	0406.40	-	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	30% or Rs. 100/= per kg
	0406.90	-	Other cheese	30% or Rs. 100/= per kg
<b>04.08</b>			<b>Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.</b>	
		-	Egg yolks :	
	0408.11	--	Dried	30% or Rs. 100/= per kg
	0408.19	--	Other	30% or Rs. 100/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
		-	Other :	
	0408.91	--	Dried	30% or Rs. 100/= per kg
	0408.99	--	Other	30% or Rs. 100/= per kg
<b>04.09</b>	0409.00		<b>Natural honey.</b>	30% or Rs. 100/= per kg
<b>04.10</b>	0410.00		Edible products of animal origin, not elsewhere specified or included.	30% or Rs. 100/= per kg
<b>06.03</b>			<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>	
		-	Fresh :	
	0603.11	--	Roses	30% or Rs. 60/= per kg
	0603.12	--	Carnations	30% or Rs. 60/=per kg
	0603.13	--	Orchids	30% or Rs. 60/= per kg
	0603.14	--	Chrysanthemums	30% or Rs. 60/=per kg
	0603.19	--	Other :	
	0603.19.10	----	Anthuriums	30% or Rs. 60/= per kg
	0603.19.90	----	Other	30% or Rs. 60/=per kg
	0603.90	-	Other	30% or Rs. 60/= per kg
<b>06.04</b>			<b>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.</b>	
	0604.10	-	Mosses and lichens	30% or Rs. 60/=per kg
		-	Other :	
	0604.91	--	Fresh	30% or Rs. 60/= per kg
	0604.99	--	Other	30% or Rs. 60/=per kg
<b>07.02</b>	0702.00		<b>Tomatoes, fresh or chilled.</b>	20% or Rs. 25/=per kg
<b>07.04</b>			<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>	
	0704.10	-	Cauliflowers and headed broccoli	30% or Rs. 35/=per kg
	0704.20	-	Brussels sprouts	30% or Rs. 35/=per kg
	0704.90	-	Other	30% or Rs.35/=per kg
<b>07.05</b>			<b>Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled.</b>	
		-	Lettuce :	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	0705.11	--	Cabbage lettuce (head lettuce)	30% or Rs. 35/=per kg
	0705.19	--	Other	30% or Rs. 35/=per kg
		-	Chicory :	
	0705.21	--	Witloof chicory (Cichorium intybus var foliosum)	30% or Rs. 35/=per kg
	0705.29	--	Other	30% or Rs. 35/=per kg
<b>07.06</b>			<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>	
	0706.10	-	Carrots and turnips	30% or Rs. 35/=per kg
	0706.90	-	Other	30% or Rs. 35/=per kg
<b>07.07</b>	0707.00		<b>Cucumbers and gherkins, fresh or chilled :</b>	
	0707.00.10	----	Cucumbers	30% or Rs. 35/=per kg
	0707.00.20	----	Gherkins	30% or Rs. 35/=per kg
<b>07.08</b>			<b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>	
	0708.10	-	Peas (Pisum sativum)	30% or Rs. 35/=per kg
	0708.20	-	Beans (Vigna spp., Phaseolus spp.)	30% or Rs. 35/=per kg
	0708.90	-	Other leguminous vegetables	30% or Rs. 35/=per kg
<b>07.09</b>			<b>Other vegetables, fresh or chilled.</b>	
	0709.20	-	Asparagus	30% or Rs. 35/=per kg
	0709.30	-	Aubergines (egg-plants)	30% or Rs. 35/=per kg
	0709.40	-	Celery other than celeriac	30% or Rs. 35/=per kg
		-	Mushrooms and truffles :	
	0709.51	--	Mushrooms of the genus Agaricus	30% or Rs. 35/=per kg
	0709.59	--	Other	
	0709.59.10	--	Truffles	30% or Rs. 35/=per kg
	0709.59.90	--	Other	30% or Rs. 35/=per kg
	0709.60	-	Fruits of the genus Capsicum of the genus Pimenta	30% or Rs. 35/=per kg
	0709.70	-	Spinach, New Zealand spinach and orache spinach (garden spinach)	30% or Rs. 35/=per kg
	0709.90	-	Other	
	0709.90.10	----	Globe artichokes	30% or Rs. 35/=per kg
	0709.90.90	----	Other	30% or Rs. 35/=per kg
<b>07.10</b>			<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>	
	0710.10	-	Potatoes :	
	0710.10.10	----	Uncooked	30% or Rs. 35/=per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	0710.10.20	----	Cooked	30% or Rs. 35/=per kg
		-	Leguminous vegetables, shelled or unshelled :	
	0710.21	--	Peas (Pisum sativum) :	
	0710.21.10	----	Uncooked	30% or Rs. 35/=per kg
	0710.21.20	----	Cooked	30% or Rs. 35/=per kg
	0710.22	--	Beans (Vigna spp., Phaseolus spp.) :	
	0710.22.10	----	Uncooked	30% or Rs. 35/=per kg
	0710.22.20	----	Cooked	30% or Rs. 35/=per kg
	0710.29	--	Other :	
	0710.29.10	----	Uncooked	30% or Rs. 35/=per kg
	0710.29.20	----	Cooked	30% or Rs. 35/=per kg
	0710.30	-	Spinach, New Zealand spinach and orache spinach (garden spinach) :	
	0710.30.10	----	Uncooked	30% or Rs. 35/=per kg
	0710.30.20	----	Cooked	30% or Rs. 35/=per kg
	0710.40	-	Sweet corn :	
	0710.40.10	----	Uncooked	30% or Rs. 35/=per kg
	0710.40.20	----	Cooked	30% or Rs. 35/=per kg
	0710.80	-	Other Vegetables :	
	0710.80.10	----	Uncooked	30% or Rs. 35/=per kg
	0710.80.20	----	Cooked	30% or Rs. 35/=per kg
	0710.90	-	Mixtures of vegetables :	
	0710.90.10	----	Uncooked	30% or Rs. 35/=per kg
	0710.90.20	----	Cooked	30% or Rs. 35/=per kg
<b>07.11</b>			<b>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.</b>	
	0711.20	-	Olives	30% or Rs. 35/=per kg
	0711.40	-	Cucumbers and gherkins :	
	0711.40.10	----	Cucumbers	30% or Rs. 35/=per kg
	0711.40.90	----	Gherkins	30% or Rs. 35/=per kg
		-	Mushrooms and truffles :	
	0711.51	--	Mushrooms of the genus Agaricus	30% or Rs. 35/=per kg
	0711.59	--	Other	30% or Rs. 35/=per kg
	0711.90	-	Other vegetables; mixtures of vegetables :	
	0711.90.10	----	Garlic	30% or Rs. 35/=per kg
	0711.90.20	----	Onions	30% or Rs. 35/=per kg
	0711.90.30	----	Capers	30% or Rs. 35/=per kg
	0711.90.90	----	Other	30% or Rs. 35/=per kg
<b>07.12</b>			<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>	



H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	0712.20	-	Onions	30% or Rs. 35/=per kg
		-	Mushrooms, wood ears (Auricularia Spp.) jelly fungi (Tremella spp.) and truffles :	
	0712.31	--	Mushrooms of the genus Agaricus	30% or Rs. 35/=per kg
	0712.32	--	Wood ears (Auricularia spp.)	30% or Rs. 35/=per kg
	0712.33	--	Jelly fungi (Tremella spp.)	30% or Rs. 35/=per kg
	0712.39	--	Other	30% or Rs. 35/=per kg
	0712.90	-	Other vegetables; mixtures of vegetables :	
	0712.90.10	----	Garlic	30% or Rs. 35/=per kg
	0712.90.90	----	Other	30% or Rs. 35/=per kg
<b>07.13</b>			<b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>	
	0713.31		Beans of the species Vigna mungo(L) Hepper or Vigna radiata (L) Wilczek:	
	0713.31.90	----	Black gram	15% or Rs. 30/=per kg
	0713.39		Other:	
	0713.39.10	----	Cowpea	15% or Rs. 30/=per kg
<b>07.14</b>			<b>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.</b>	
	0714.10	-	Manioc (cassava)	30% or Rs. 35/=per kg
	0714.20	-	Sweet potatoes	30% or Rs. 35/=per kg
	0714.90	-	Other	30% or Rs. 35/=per kg
<b>08.01</b>			<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</b>	
		-	Coconuts :	
	0801.11	--	Desiccated :	
	0801.11.10	----	Edible 'Copra'	30% or Rs. 40/= per kg
	0801.11.90	----	Other	30% or Rs. 40/= per kg
	0801.19	--	Other :	
	0801.19.10	----	Husked or partially husked	30% or Rs. 40/= per kg
	0801.19.20	----	Seed coconut	30% or Rs. 40/= per kg
		----	Other, with husk	
	0801.19.31	----	King coconut	30% or Rs. 40/= per kg
	0801.19.39	----	Other	30% or Rs. 40/= per kg
	0801.19.90	----	Other	30% or Rs. 40/= per kg
		-	Brazil nuts :	
	0801.21	--	In shell :	
	0801.21.10	----	Fresh	30% or Rs. 40/= per kg
	0801.21.90	----	Other	30% or Rs. 40/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	0801.22	--	Shelled	30% or Rs. 40/= per kg
		-	Cashew nuts :	
	0801.32	--	Shelled	30% or Rs. 25/= per kg
<b>08.02</b>			<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>	
		-	Almonds :	
	0802.11	--	In shell :	
	0802.11.10	----	Fresh	30% or Rs. 60/= per kg
	0802.11.90	----	Other	30% or Rs. 60/= per kg
	0802.12	--	Shelled	30% or Rs. 60/= per kg
		-	Hazelnuts or filberts ( <i>Corylus spp.</i> ) :	
	0802.21	--	In shell :	
	0802.21.10	----	Fresh	30% or Rs. 60/= per kg
	0802.21.90	----	Other	30% or Rs. 60/= per kg
	0802.22	--	Shelled	30% or Rs. 60/= per kg
		-	Walnuts :	
	0802.31	--	In shell :	
	0802.31.10	----	Fresh	30% or Rs. 60/= per kg
	0802.31.90	----	Other	30% or Rs. 60/= per kg
	0802.32	--	Shelled	30% or Rs. 60/= per kg
	0802.40	-	Chestnuts ( <i>Castanea spp.</i> ) :	
	0802.40.10	----	Fresh (not shelled or peeled)	30% or Rs. 60/= per kg
	0802.40.90	----	Other	30% or Rs. 60/= per kg
	0802.50	-	Pistachios :	
	0802.50.10	----	Fresh (not shelled or peeled)	30% or Rs. 60/= per kg
	0802.50.90	----	Other	30% or Rs. 60/= per kg
	0802.60	-	Macadamia nuts	30% or Rs. 60/= per kg
	0802.90	-	Other :	
	0802.90.10	----	Arecanuts, fresh (not shelled or peeled)	30% or Rs. 60/= per kg
	0802.90.20	----	Other arecanuts	30% or Rs. 60/= per kg
	0802.90.30	----	Other, fresh (not shelled or peeled)	30% or Rs. 60/= per kg
	0802.90.90	----	Other	30% or Rs. 60/= per kg
<b>08.03</b>	0803.00		<b>Bananas, including plantains, fresh or dried :</b>	
	0803.00.10	----	Fresh	30% or Rs. 70/= per kg
	0803.00.90	----	Other	30% or Rs. 70/= per kg
<b>08.04</b>			<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>	
	0804.10	-	Dates :	
	0804.10.10	----	Fresh	25% or Rs. 25/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	0804.10.20	----	Dried	25% or Rs. 25/= per kg
	0804.20	-	Figs :	
	0804.20.10	----	Fresh	30% or Rs. 60/= per kg
	0804.20.20	----	Dried	30% or Rs. 60/= per kg
	0804.30	-	Pineapples :	
	0804.30.10	----	Fresh	30% or Rs. 60/= per kg
	0804.30.20	----	Dried	30% or Rs. 60/= per kg
	0804.40	-	Avocados :	
	0804.40.10	----	Fresh	30% or Rs. 60/= per kg
	0804.40.20	----	Dried	30% or Rs. 60/= per kg
	0804.50	-	Guavas, mangoes and mangosteens :	
	0804.50.10	----	Guavas. fresh	30% or Rs. 60/= per kg
	0804.50.20	----	Guavas, dried	30% or Rs. 60/= per kg
	0804.50.30	----	Mangoes, fresh	30% or Rs. 60/= per kg
	0804.50.40	----	Mangoes, dried	30% or Rs. 60/= per kg
	0804.50.50	----	Mangosteens. fresh	30% or Rs. 60/= per kg
	0804.50.60	----	Mangosteens, dried	30% or Rs. 60/= per kg
<b>08.05</b>			<b>Citrus fruit, fresh or dried.</b>	
	0805.10	-	Oranges :	
	0805.10.10	----	Fresh	20% or Rs. 10/= per kg
	0805.10.20	----	Dried	20% or Rs. 15/= per kg
	0805.20	-	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :	
	0805.20.10	----	Fresh	20% or Rs. 10/= per kg
	0805.20.20	----	Dried	20% or Rs. 15/= per kg
	0805.40	-	Grapefruit, including pomelos :	
	0805.40.10	----	Fresh	30% or Rs. 60/= per kg
	0805.40.20	----	Dried	30% or Rs. 60/= per kg
	0805.50	-	Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>ictrus aurantifolia</i> , <i>Citrus latifolia</i> ) :	
	0805.50.10	----	Fresh	30% or Rs. 60/= per kg
	0805.50.20	----	Dried	30% or Rs. 60/= per kg
	0805.90	-	Other :	
	0805.90.10	----	Fresh	30% or Rs. 60/= per kg
	0805.90.20	----	Dried	30% or Rs. 60/= per kg
<b>08.06</b>			<b>Grapes, fresh or dried.</b>	
	0806.10	-	Fresh	30% or Rs. 40/= per kg
	0806.20	-	Dried	30% or Rs. 60/= per kg
<b>08.07</b>			<b>Melons (including watermelons) and papaws (Papayas), fresh.</b>	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
		-	Melons (including watermelons) :	
	0807.11	--	Watermelons	30% or Rs. 60/= per kg
	0807.19	--	Other	30% or Rs. 60/= per kg
	0807.20	-	Papaws (papayas)	30% or Rs. 60/= per kg
<b>08.08</b>			<b>Apples, pears and quinces, fresh.</b>	
	0808.10	-	Apples	15%
	0808.20	-	Pears and quinces	30% or Rs. 60/= per kg
<b>08.09</b>			<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>	
	0809.10	-	Apricots	30% or Rs. 60/= per kg
	0809.20	-	Cherries	30% or Rs. 60/= per kg
	0809.30	-	Peaches, including nectarines	30% or Rs. 60/= per kg
	0809.40	-	Plums and sloes	30% or Rs. 60/= per kg
<b>08.10</b>			<b>Other fruit, fresh.</b>	
	0810.10	-	Strawberries	30% or Rs. 60/= per kg
	0810.20	-	Raspberries, blackberries, mulberries and loganberries	30% or Rs. 60/= per kg
	0810.40	-	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	30% or Rs. 60/= per kg
	0810.50	-	Kiwifruit	30% or Rs. 60/= per kg
	0810.60	-	Durians	30% or Rs. 60/= per kg
	0810.90	-	Other :	
	0810.90.10	----	Cocoa nuts, raw	30% or Rs. 60/= per kg
	0810.90.20	----	Black, white or red currants and gooseberries	30% or Rs. 60/= per kg
	0810.90.90	----	Other	30% or Rs. 60/= per kg
<b>08.11</b>			<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>	
	0811.10	-	Strawberries	30% or Rs. 60/= per kg
	0811.20	-	Raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries	30% or Rs. 60/= per kg
	0811.90	-	Other	30% or Rs. 60/= per kg
<b>08.12</b>			<b>Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>	
	0812.10	-	Cherries	30% or Rs. 60/= per kg
	0812.90	-	Other	30% or Rs. 60/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
<b>08.13</b>			<b>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.</b>	
	0813.10	-	Apricots	30% or Rs. 60/= per kg
	0813.20	-	Prunes	30% or Rs. 60/= per kg
	0813.30	-	Apples	30% or Rs. 60/= per kg
	0813.40	-	Other fruit :	
	0813.40.10	----	Tamarind	30% or Rs. 70/= per kg
	0813.40.90	----	Other	30% or Rs. 60/= per kg
	0813.50	-	Mixtures of nuts or dried fruits of this Chapter	30% or Rs. 60/= per kg
<b>08.14</b>	0814.00		<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</b>	30% or Rs. 60/= per kg
<b>09.01</b>			<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>	
		-	Coffee, not roasted :	
	0901.11	--	Not decaffeinated :	
	0901.11.10	---	Coffee Seeds	10%
	0901.11.90	---	Other	10%
	0901.12	--	Decaffeinated :	
	0901.12.10	---	Coffee Seeds	10%
	0901.12.90	---	Other	10%
		-	Coffee, roasted :	
	0901.21	--	Not decaffeinated	10%
	0901.22	--	Decaffeinated	10%
	0901.90	-	Other	10%
<b>09.02</b>			<b>Tea, whether or not flavoured</b>	
	0902.30		Black tea (fermented) and partly fermented tea, in immediate packing of a content not exceeding 3 kg :	
		---	In immediate packing of a content not exceeding 4 g.	
	0902.30.13	----	Other, flavoured	Rs. 4/= per kg
	0902.30.19	----	Other	Rs. 4/= per kg
		---	In immediate packing of a content exceeding 4 g but not exceeding 1 kg.	
	0902.30.23	----	Other, flavoured	Rs. 4/= per kg
	0902.30.29	----	Other	Rs. 4/= per kg
		---	In immediate packing of a content exceeding 1 kg, but not exceeding 3 kg.	
	0902.30.33	----	Other, flavoured	Rs. 4/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	0902.30.39	----	Other	Rs. 4/= per kg
	0902.40	-	Other Black Tea (fermented) and partly fermented tea.	
		---	In immediate packing of a content exceeding 3 kg, but not exceeding 5 kg.	
	0902.40.11	----	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin, flavoured	Rs. 4/= per kg
	0902.40.12	----	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin, other	Rs. 4/= per kg
	0902.40.13	----	Other, flavoured	Rs. 4/= per kg
	0902.40.19	----	Other	Rs. 4/= per kg
		---	In immediate packing of a content exceeding 5 kg but not exceeding 10 kg.	
	0902.40.21	----	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin, flavoured	Rs. 4/= per kg
	0902.40.22	----	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin, other	Rs. 4/= per kg
	0902.40.23	----	Other, flavoured	Rs. 4/= per kg
	0902.40.29	----	Other	Rs. 4/= per kg
		---	Other	
	0902.40.91	----	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin, flavoured	Rs. 4/= per kg
	0902.40.92	----	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin, other	Rs. 4/= per kg
	0902.40.93	----	Other, flavoured	Rs. 4/= per kg
	0902.40.99	----	Other	Rs. 4/= per kg
<b>09.04</b>			<b>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>.</b>	
		-	Pepper :	
	0904.11	--	Neither crushed nor ground	
	0904.11.10	---	Light Berries of pepper with a density not exceeding 450grams per liter	10%
	0904.11.90	---	Other	10%
	0904.12	--	Crushed or ground	
	0904.12.10	----	Crushed	10%
	0904.12.20	----	Ground	10%
<b>09.05</b>	0905.00		<b>Vanilla</b>	10 %
<b>09.06</b>			<b>Cinnamon and cinnamon-tree flowers.</b>	
		-	Neither crushed nor ground :	
	0906.11	--	Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume):	
	0906.11.10	----	Quills cut, in retail packs of 1kg or less and packed in cases	10 %
	0906.11.20	----	Other quills	10 %
	0906.11.30	----	Quillings	10 %

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	0906.11.40	----	Featherings	10 %
	0906.11.50	----	Chips	10 %
	0906.11.90	----	Other	10 %
	0906.19	--	Other	10 %
	0906.20	-	Crushed or ground :	
	0906.20.10	----	Cinnamon ( <i>Cinnamomum zeylanicum Blume</i> ) crushed	10 %
	0906.20.20	----	Cinnamon ( <i>Cinnamomum zeylanicum Blume</i> ) ground	10 %
	0906.20.90		Other	10 %
<b>09.07</b>	0907.00		<b>Cloves (whole fruit, cloves and stem) :</b>	
	0907.00.10	----	whole fruit	10 %
	0907.00.20	----	cloves	10 %
	0907.00.30	----	stems	10 %
<b>09.08</b>			<b>Nutmeg, Mace and Cadamoms</b>	
	0908.10	----	Nutmeg	
	0908.10.10	---	Broken Wormy and Punky	10%
	0908.10.90	---	Other	10 %
	0908.20	----	Mace	10 %
	0908.30	----	Cadamoms	10 %
<b>09.09</b>			<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.</b>	
	0909.20		Seeds of corriander	
	0909.20.10		Neither crushed nor ground	10% or Rs 5/= per kg
	0909.20.20		Crushed or ground	
	0909.30		Seeds of cumin	10% or Rs 5/= per kg
<b>09.10</b>			<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>	
	0910.30		Turmeric (curcuma)	
	0910.30.10		Not ground, powdered or crushed	10% or Rs 30/= per kg
	0910.30.90		Other	10% or Rs 30/= per kg
<b>10.01</b>			<b>Wheat and meslin.</b>	
	1001.90	-	Other :	
	1001.90.90	---	Other	25%
<b>10.05</b>			<b>Maize (corn).</b>	
	1005.90	-	Other	35%
<b>10.07</b>	1007.00	-	<b>Grain sorghum.</b>	35%

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
<b>10.08</b>			<b>Buckwheat, millet and canary seed; other cereals.</b>	
	1008.20	-	Millet :	
	1008.20.10	----	Kurakkan (Eleusine coracana spp.)	25%
<b>11.01</b>	1101.00		<b>Wheat or meslin flour:</b>	
	1101.00.10	----	Of Wheat	5%
<b>11.02</b>			<b>Cereal flours other than of wheat or meslin.</b>	
	1102.10	-	Rye flour	10%
	1102.20	-	Maize (corn) flour	10%
	1102.90	-	Other :	
	1102.90.10	---	Rice flour	10%
	1102.90.90	---	Other	10%
<b>11.03</b>			<b>Cereal groats, meal and pellets.</b>	
		-	Groats and meal :	
	1103.11	--	Of wheat	10%
	1103.13	--	Of maize (corn)	10%
	1103.19	--	Of other cereals	10%
	1103.20	-	Pellets	10%
<b>11.04</b>			<b>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.</b>	
		-	Rolled or flaked grains :	
	1104.12	--	Of oats	10%
	1104.19	--	Of other cereals	10%
		-	Other worked grains (for example, hulled, pearled, sliced or kibbled) :	
	1104.22	--	Of oats	10%
	1104.23	--	Of maize (corn)	10%
	1104.29	--	Of other cereals	10%
	1104.30	-	Germ of cereals, whole, rolled, flaked or ground	10%
<b>11.05</b>			<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>	
	1105.10	-	Flour, meal and powder	5%
	1105.20	-	Flakes, granules and pellets	5%
<b>11.06</b>			<b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13 of sago or of roots or tubers of heading</b>	



H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
			<b>07.14 or of the products of Chapter 8.</b>	
	1106.10	-	Of the dried leguminous vegetables of heading 07.13 :	
	1106.10.10	---	Black-gram flour	5%
	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	5%
<b>11.07</b>			<b>Malt, whether or not roasted.</b>	
	1107.10	-	Not roasted	10%
	1107.20	-	Roasted	10%
<b>11.08</b>			<b>Starches; inulin.</b>	
		-	Starches :	
	1108.11	--	Wheat starch	5 %
	1108.13	--	Potato starch	5 %
	1108.14	--	Manioc (cassava) starch	5 %
	1108.19	--	Other starches	5 %
	1108.20	-	Inulin	5 %
<b>12.07</b>			<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>	
	1207.40	-	Sesamum seeds	20%
<b>14.04</b>			<b>Vegetable products not elsewhere specified or included.</b>	
	1404.90	-	Other :	
	1404.90.10	----	Beedi leaves	25%
<b>15.07</b>			<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>	
	1507.10	-	Crude oil, whether or not degummed	Rs. 6/= per kg
	1507.90	-	Other	Rs. 6/= per kg
<b>15.08</b>			<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>	
	1508.10	-	Crude oil	Rs. 6/= per kg
	1508.90	-	Other	Rs. 6/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
15.09			<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>	
	1509.10	-	Virgin	Rs. 6/= per kg
	1509.90	-	Other	Rs. 6/= per kg
15.10	1510.00		<b>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.</b>	Rs. 6/= per kg
15.11			<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>	
	1511.10	-	Crude oil	Rs. 6/= per kg
	1511.90	-	Other :	
	1511.90.10	----	Serial fractions at room temperature (palm stearin)	Rs. 6/= per kg
	1511.90.20	----	Palm oil imported in packing of 210 l and below	Rs. 6/= per kg
	1511.90.90	----	Other	Rs. 6/= per kg
15.12			<b>Sunflower seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>	
		-	Sunflower-seed or safflower oil and fractions thereof :	
	1512.11	--	Crude oil	Rs. 6/= per kg
	1512.19	--	Other	Rs. 6/= per kg
		-	Cotton-seed oil and its fractions :	
	1512.21	--	Crude oil, whether or not gossypol has been removed	Rs. 6/= per kg
	1512.29	--	Other	Rs. 6/= per kg
15.13			<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>	
		-	Coconut (copra) oil and its fractions :	
	1513.11	--	Crude oil :	
		---	In bulk :	
	1513.11.11	----	Virgin coconut oil	Rs. 6/= per kg
	1513.11.19	----	Other	Rs. 6/= per kg
		---	Other :	
	1513.11.21	----	Virgin coconut oil	Rs. 6/= per kg
	1513.11.29	----	Other	Rs. 6/= per kg
	1513.19	--	Other :	
	1513.19.10	----	In bulk	Rs. 6/= per kg
	1513.19.90	----	Other	Rs. 6/= per kg
		-	Palm kernel or babassu oil and fractions thereof :	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	1513.21	--	Crude oil	Rs. 6/= per kg
	1513.29	--	Other	Rs. 6/= per kg
<b>15.14</b>			<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>	
		-	Low erucic acid rape or colza oil and its fractions :	
	1514.11	--	Crude oil	Rs. 6/= per kg
	1514.19	--	Other	Rs. 6/= per kg
		-	Other :	
	1514.91	--	Crude oil	Rs. 6/= per kg
	1514.99	--	Other	Rs. 6/= per kg
<b>15.15</b>			<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>	
		-	Linseed oil and its fractions :	
	1515.11	--	Crude oil	Rs. 6/= per kg
	1515.19	--	Other	Rs. 6/= per kg
		-	Maize (corn) oil and its fractions :	
	1515.21	--	Crude oil	Rs. 6/= per kg
	1515.29	--	Other	Rs. 6/= per kg
	1515.30	-	Castor oil and its fractions	Rs. 6/= per kg
	1515.50	-	Sesame oil and its fractions	Rs. 6/= per kg
	1515.90	-	Other :	
	1515.90.10	----	Tung oil and its fractions	Rs. 6/= per kg
	1515.90.90	----	Other	Rs. 6/= per kg
<b>15.16</b>			<b>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.</b>	
	1516.20	-	Vegetable fats and oils and their fractions	Rs. 6/= per kg
<b>15.17</b>			<b>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter , other than edible fats or oils or their fractions of heading 15.16.</b>	
	1517.10	-	Margarine, excluding liquid margarine	
	1517.10.10	---	With fat content 80% or more	Rs. 15/= per kg
	1517.10.90	---	Other	Rs. 15/= per kg
	1517.90	-	Other	Rs. 15/= per kg
<b>16.01</b>	1601.00		<b>Sausages and similar products, of meat, meat offal or blood;</b>	30% or Rs. 60/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
			<b>food preparations based on these products.</b>	
<b>16.02</b>			<b>Other prepared or preserved meat, meat offal or blood.</b>	
		-	Of poultry of heading 01.05 :	
	1602.32	--	Of fowls of the species <i>Gallus domesticus</i>	30% or Rs. 60/= per kg
	1602.50	-	Of bovine animals	30% or Rs. 60/= per kg
	1602.90	-	Other, including preparations of blood of any animal	30% or Rs. 60/= per kg
<b>16.03</b>	1603.00		<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>	30% or Rs. 60/= per kg
<b>17.04</b>			<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>	
	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. 60/= per kg
	1704.10.90	---	Other	35% or Rs. 60/= 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. 60/= per kg
	1704.90.90	---	Other	35% or Rs. 60/= per kg
<b>18.01</b>	1801.00		<b>Cocoa beans, whole or broken, raw or roasted :</b>	
	1801.00.10	---	Whole or broken, raw	5 %
	1801.00.20	---	Roasted	5 %
<b>18.02</b>	1802.00		<b>Cocoa shells, husks, skins and other cocoa waste.</b>	5 %
<b>18.03</b>			<b>Cocoa paste, whether or not defatted.</b>	
	1803.10	-	Not defatted	5 %
	1803.20	-	Wholly or partly defatted	5 %
<b>18.04</b>	1804.00		<b>Cocoa butter, fat and oil.</b>	5 %
<b>18.05</b>	1805.00		<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>	5%
<b>18.06</b>			<b>Chocolate and other food preparations containing cocoa.</b>	
	1806.10	-	Cocoa powder, containing added sugar or other sweetening matter	35% or Rs. 60/= per kg
	1806.20		Other preparations in blocks, slabs or bars weighing more than	35% or Rs. 60/= per kg

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		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 :	
	1806.31	-- Filled	35% or 35% of 65% of MRP or Rs. 60/= per kg
	1806.32	-- Not filled	35% or 35% of 65% of MRP or Rs. 60/= per kg
	1806.90	- Other	35% or Rs. 60/= per kg
<b>19.01</b>		<b>Malt extract; food preparations of flour, groats, meal, strach 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 containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.</b>	
	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,	5%
	1901.90.90	--- Other	5%
<b>19.02</b>		<b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</b>	
		- Uncooked pasta, not stuffed or otherwise prepared :	
	1902.11	-- Containing eggs	30% or Rs. 50/= per kg
	1902.19	-- Other	30% or Rs. 50/= per kg
	1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared	30% or Rs. 50/= per kg
	1902.30	- Other pasta	30% or Rs. 50/= per kg
	1902.40	- Couscous	30% or Rs. 50/= per kg
<b>19.04</b>		<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.</b>	
	1904.10	- Prepared foods obtained by the swelling or roasting of cereal or cereal products	30% or Rs. 50/= 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. 50/= per kg
	1904.30	- Bulgur wheat	30% or Rs. 50/= per kg
	1904.90	- Other	30% or Rs. 50/= per kg

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
<b>19.05</b>		<b>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.</b>	
	1905.10	- Crispbread	35% or Rs. 60/= per kg
	1905.20	- Gingerbread and the like	35% or Rs. 60/= 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. 60/= per kg
	1905.31.90	---- Other	35% or Rs. 60/= 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. 60/= per kg
	1905.32.90	---- Other	35% or Rs. 60/= 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. 60/= per kg
	1905.40.90	---- Other	35% or Rs. 60/= per kg
	1905.90	- Other :	
	1905.90.10	---- Bread	35% or Rs. 60/= per kg
	1905.90.20	---- Other, in retail packaging of 1 kg or less	35% or 35% of 65% of MRP or Rs. 60/= per kg
	1905.90.90	---- Other	35% or Rs. 60/= per kg
<b>20.01</b>		<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>	
	2001.10	- Cucumbers and gherkins :	
	2001.10.10	---- Cucumbers	35% or Rs. 60/= per kg
	2001.10.20	---- Gherkins	35% or Rs. 60/= per kg
	2001.90	- Other	35% or Rs. 60/= per kg
<b>20.02</b>		<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid</b>	
	2002.10	- Tomatoes, whole or in pieces	20% or Rs. 22/= per kg
	2002.90	- Other	20% or Rs. 22/= per kg
<b>20.03</b>		<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>	
	2003.10	- Mushrooms of the genus <i>Agaricus</i>	35% or Rs. 60/= per kg
	2003.20	- Truffles	35% or Rs. 60/= per kg
	2003.90	- Other	35% or Rs. 60/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
<b>20.04</b>			<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>	
	2004.10	-	Potatoes	35% or Rs. 60/= per kg
	2004.90	-	Other vegetables and mixtures of vegetables	35% or Rs. 60/= per kg
<b>20.05</b>			<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>	
	2005.20	-	Potatoes	35% or Rs. 60/= per kg
	2005.40	-	Peas ( <i>Pisum sativum</i> )	35% or Rs. 60/= per kg
		-	Beans ( <i>Vigna spp., Phaseolus spp.</i> ) :	
	2005.51	--	Beans, shelled	35% or Rs. 60/= per kg
	2005.59	--	Other	35% or Rs. 60/= per kg
	2005.60	-	Asparagus	35% or Rs. 60/= per kg
	2005.70	-	Olives	35% or Rs. 60/= per kg
	2005.80	-	Sweet corn ( <i>Zea mays var. saccharata</i> )	35% or Rs. 60/= per kg
		-	Other vegetables and mixtures of vegetables :	
	2005.91	--	Bamboo shoots	35% or Rs. 60/= per kg
	2005.99	--	Other	35% or Rs. 60/= per kg
<b>20.06</b>	2006.00		<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised) :</b>	
	2006.00.10	----	Processed fruits	35% or Rs. 60/= per kg
	2006.00.90	----	Other	35% or Rs. 60/= per kg
<b>20.07</b>			<b>Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>	
		-	Other :	
	2007.91	--	Citrus fruit	35% or Rs. 60/= per kg
	2007.99	--	Other	35% or Rs. 60/= per kg
<b>20.08</b>			<b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.</b>	
		-	Nuts, ground-nuts and other seeds, whether or not mixed together :	
	2008.11	--	Ground-nuts	35% or Rs. 60/= per kg
	2008.19	--	Other, including mixtures :	
	2008.19.10	----	Cashew nuts	35% or Rs. 60/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	2008.19.20	---	Liquid coconut milk	25% or Rs. 50/= per kg
	2008.19.30	---	Coconut milk powder	25% or Rs. 50/= per kg
	2008.19.40	---	Coconut cream	25% or Rs. 50/= per kg
	2008.19.90	----	Other	35% or Rs. 60/= per kg
	2008.20	-	Pineapples	35% or Rs. 60/= per kg
	2008.30	-	Citrus fruit :	
	2008.30.90	----	Other	35% or Rs. 60/= per kg
	2008.40	-	Pears	35% or Rs. 60/= per kg
	2008.50	-	Apricots :	
	2008.50.90	----	Other	35% or Rs. 60/= per kg
	2008.60	-	Cherries	35% or Rs. 60/= per kg
	2008.70	-	Peaches, including nectarines	35% or Rs. 60/= per kg
	2008.80	-	Strawberries	35% or Rs. 60/= per kg
		-	Other, including mixtures other than those of subheading 2008.19 :	
	2008.91	--	Palm hearts	35% or Rs. 60/= per kg
	2008.92	--	Mixtures	35% or Rs. 60/= per kg
	2008.99	--	Other	
	2008.99.10	----	Mangoes pulp in bulk packaging of 3 kg or more	35% or Rs. 60/= per kg
	2008.99.90	----	Other	35% or Rs. 60/= per kg
<b>20.09</b>			<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.</b>	
		-	Orange juice :	
	2009.11	--	Frozen :	
	2009.11.90	----	Other	35% or Rs. 60/= per kg
	2009.12	--	Not frozen, of a Brix value not exceeding 20	35% or Rs. 60/= per kg
	2009.19	--	Other	35% or Rs. 60/= per kg
		-	Grape fruit (including pomelo) juice:	
	2009.21	--	Of a Brix value not exceeding 20	35% or Rs. 60/= per kg
	2009.29	--	Other	35% or Rs. 60/= per kg
		-	Juice of any other single citrus fruit :	
	2009.31	--	Of a Brix value not exceeding 20	35% or Rs. 60/= per kg
	2009.39	--	Other	35% or Rs. 60/= per kg
		-	Pineapple juice :	
	2009.41	--	Of a Brix value not exceeding 20	35% or Rs. 60/= per kg
	2009.49	--	Other	35% or Rs. 60/= per kg
	2009.50	-	Tomato juice	35% or Rs. 60/= per kg
		-	Grape juice (including grape must) :	
	2009.61	--	Of a Brix value not exceeding 30	35% or Rs. 60/= per kg
	2009.69	--	Other	35% or Rs. 60/= per kg
		-	Apple juice :	
	2009.71	--	Of a Brix value not exceeding 20	35% or Rs. 60/= per kg



H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	2009.79	--	Other	35% or Rs. 60/= per kg
	2009.80	-	Juice of any other single fruit or vegetable :	
	2009.80.10	----	Passion	35% or Rs. 60/= per kg
	2009.80.90	----	Other	35% or Rs. 60/= per kg
	2009.90	-	Mixtures of juices	35% or Rs. 60/= per kg
<b>21.01</b>			<b>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 other roasted coffee substitutes, and extracts, essences and concentrates thereof.</b>	
		-	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, certified by Sri Lanka Tea Board as wholly of Sri Lankan origin	
	2101.20.11	----	In immediate packing of a content not exceeding 4 g	15%
	2101.20.12	----	In immediate packing of a content exceeding 4 g, but not exceeding 1 kg.	15%
	2101.20.13	----	In immediate packing of a content exceeding 1 kg, but not exceeding 3 kg.	15%
	2101.20.19	----	Other	15%
		---	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%
<b>21.03</b>			<b>Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>	
	2103.10	-	Soya sauce	30% or Rs. 60/= per kg
	2103.20	-	Tomato ketchup and other tomato sauces	30% or Rs. 60/= per kg
	2103.30	-	Mustard flour and meal and prepared mustard	30% or Rs. 60/= per kg
	2103.90	-	Other	30% or Rs. 60/= per kg
<b>21.04</b>			<b>Soups and broths and preparations therefore; homogenised composite food preparations.</b>	

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	2104.10	-	Soups and broths and preparations thereof	30% or Rs. 60/= per kg
	2104.20	-	Homogenised composite food preparations	30% or Rs. 60/= per kg
<b>21.05</b>	2105.00		<b>Ice cream and other edible ice, whether or not containing cocoa.</b>	30% or Rs. 75/= per kg
<b>21.06</b>			<b>Food preparations not elsewhere specified or included.</b>	
	2106.90	-	Other:	
	2106.90.99	----	Other	15%
<b>22.01</b>			<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>	
	2201.10	-	Mineral waters and aerated waters :	
	2201.10.10	----	Mineral waters	35% or Rs. 60/= per l
	2201.10.90	----	Other	35% or Rs. 60/= per l
	2201.90	-	Other :	
	2201.90.10	----	Water	35% or Rs. 60/= per l
	2201.90.90	----	Other	35% or Rs. 60/= per l
<b>22.02</b>			<b>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.</b>	
	2202.10	-	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	35% or Rs. 60/= per l
	2202.90	-	Other	
	2202.90.10	---	Tea in beverage form	35% or Rs. 60/= per l
	2202.90.90	---	Other	35% or Rs. 60/= per l
<b>22.03</b>	2203.00		<b>Beer made from malt.</b>	30%
<b>22.04</b>			<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>	
	2204.10	-	Sparkling wine	30%
		-	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :	
	2204.21	--	In containers holding 2 l or less	30%
	2204.29	--	Other	30%
	2204.30	-	Other grape must	30%
<b>22.05</b>			<b>Vermouth and other wine of fresh grapes flavoured with</b>	

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			<b>plants or aromatic substances.</b>	
	2205.10	-	In containers holding 2 l or less	30%
	2205.90	-	Other	30%
<b>22.06</b>	2206.00		<b>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.</b>	30%
<b>22.07</b>			<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>	
	2207.10	-	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	30%
	2207.20	-	Ethyl alcohol and other spirits, denatured, of any strength :	
	2207.20.10	----	Spirits denatured in accordance with regulations framed under the Excise Ordinance	30%
	2207.20.90	----	Other	30%
<b>22.08</b>			<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>	
	2208.20	-	Spirits obtained by distilling grape wine or grape marc	45%
	2208.30	-	Whiskies	45%
	2208.40	-	Rum and other spirits obtained by distilling fermented sugar-cane products :	
	2208.40.10	----	Rum	45%
	2208.40.90	----	Other	45%
	2208.50	-	Gin and Geneva	45%
	2208.60	-	Vodka	45%
	2208.70	-	Liqueurs and cordials	45%
	2208.90	-	Other :	
	2208.90.10	----	Coconut base arrack	45%
	2208.90.90	----	Other	45%
<b>22.09</b>	2209.00		<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	35% or Rs. 60/= per l
<b>23.03</b>			<b>Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.</b>	
	2303.10		Residues of starch manufacture and similar residues	5%
	2303.20		Beet-pulp, bagasse and other waste of sugar manufacture	5%

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	2303.30		Brewing or distilling dregs and waste	5%
<b>23.05</b>	2305.00	-	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</b>	5%
<b>23.06</b>			<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.</b>	
	2306.10	-	Of cotton seeds	5%
	2306.20	-	Of linseed	5%
	2306.30	-	Of sunflower seeds	5%
			Of rape or colza seeds :	
	2306.41	-	Of low erucic acid rape or colza seeds	5%
	2306.49	-	Other	5%
	2306.50	-	Of coconut or copra :	
	2306.50.10	-	Defatted coconut	5%
	2306.50.20	-	Poonac	5%
	2306.50.90	-	Other	5%
	2306.60	-	Of palm nuts or kernels	5%
	2306.90	-	Other	5%
<b>23.07</b>	2307.00	-	<b>Wine lees; argol :</b>	
	2307.00.10	-	Wine lees	5%
	2307.00.20	-	Argol	5%
<b>24.01</b>			<b>Unmanufactured tobacco; tobacco refuse.</b>	
	2401.10	-	Tobacco, not stemmed/stripped	30%
	2401.20	-	Tobacco, partly or wholly stemmed/stripped	30%
	2401.30	-	Tobacco refuse	30%
<b>24.02</b>			<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>	
	2402.10	-	Cigars, cheroots and cigarillos, containing tobacco	Rs. 6000 per kg net weight
	2402.20	-	Cigarettes containing tobacco :	
	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	30%

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		length	
	2402.20.60	---- Cigarettes, each exceeding 84 mm in length	30%
	2402.90	- Other	30%
<b>24.03</b>		<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>	
	2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :	
	2403.10.10	---- Pipe tobacco	30%
	2403.10.20	---- Beedi tobacco	30%
	2403.10.90	---- 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%
<b>25.01</b>	<b>2501.00</b>	<b>Salt ( including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.</b>	Rs. 10/= per kg
<b>25.23</b>		<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.</b>	
		- 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	8%
	2523.29.30	--- Other portland cement imported in packings of over 50 kg or in bulk	8%
	2523.30	- Aluminous cement	8%
	2523.90	- Other hydraulic cements	8%
<b>27.10</b>		<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.</b>	
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils	

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		or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils :	
	2710.19	-- Other :	
	2710.19.70	---- Lubricating oils (Base-oils) for the preparation of lubricants	6%
<b>27.12</b>		<b>Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.</b>	
	2712.90	- Other	5%
<b>30.03</b>		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	
	3003.90	- Other	
		--- Ayurveda/Herbal preparations	
	3003.90.11	---- Schedule 01 Preparations certified by the Commissioner of Ayurveda	30% or Rs.2000 /= 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.2000 /= per kg
	3003.90.19	---- Other	35% or Rs.2000/= per kg
<b>30.04</b>	<b>3004.00</b>	<b>Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses ( including those in the form of transdermal administration systems) or in forms or packings for retail sale.</b>	
	3004.90	- Other	
		--- Ayurveda/Herbal preparations	
	3004.90.11	---- Schedule 01 Preparations certified by the Commissioner of Ayurveda	30% or Rs.2000 /= 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.2000/= per kg
	3004.90.19	---- Other	35% or Rs.2000/= per kg
<b>32.08</b>		<b>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</b>	
	3208.10	- Based on polyesters:	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	3208.10.10	----	Paints (including enamels)	Rs. 50/= per kg
	3208.10.90	----	Other	Rs. 50/= per kg
	3208.20.	-	Based on acrylic or vinyl polymers:	
	3208.20.10	----	Paints (including enamels)	Rs. 50/= per kg
	3208.20.90	----	Other	Rs. 50/= per kg
	3208.90	-	Other	
	3208.90.20	----	Paints (including enamels)	Rs. 50/= per kg
	3208.90.90	----	Other	Rs. 50/= per kg
<b>32.09</b>			<b>Paints and varnishes ( including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.</b>	
	3209.10	-	Based on acrylic or vinyl polymers:	
	3209.10.10	----	Paints (including enamels)	Rs. 50/= per kg
	3209.10.90	----	Other	Rs. 50/= per kg
	3209.90	-	Other	
	3209.90.10	----	Paints (including enamels)	Rs. 50/= per kg
	3209.90.90	----	Other	Rs. 50/= per kg
<b>32.10</b>	3210.00		<b>Other Paints and varnishes ( including enamels and lacquers and distempers) prepared water pigments of a kind used for finishing leather.</b>	
	3210.00.20		Paints (including enamels)	Rs. 50/= per kg
	3210.00.90	----	Other	Rs. 50/= per kg
<b>32.14</b>			<b>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.</b>	
	3214.90.10	----	Water based surfacing preparations for facades, walls and ceilings	Rs. 50/= per kg
<b>32.15</b>			<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid</b>	
			Printing ink	
	3215.11	--	Black	Rs. 15/= per kg
	3215.19	--	Other	Rs. 15/= per kg
<b>33.04</b>			<b>Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.</b>	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	3304.10	-	Lip make-up preparations	35% or Rs. 350/= per kg
	3304.20	-	Eye make-up preparations	35% or Rs. 350/= per kg
	3304.30	-	Manicure or pedicure preparations	35% or Rs. 350/= per kg
		-	Other :	
	3304.91	--	Powders, whether or not compressed	35% or Rs. 350/= per kg
	3304.99	--	Other:	35% or Rs. 350/= per kg
<b>33.05</b>			<b>Preparations for use on the hair.</b>	
	3305.10	-	Shampoos	35% or Rs. 350/= per kg
	3305.20	-	Preparations for permanent waving or straightening	35% or Rs. 350/= per kg
	3305.30	-	Hair lacquers	35% or Rs. 350/= per kg
	3305.90	-	Other	35% or Rs. 350/= per kg
<b>33.06</b>			<b>Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.</b>	
	3306.10	-	Dentifrices	35% or Rs. 250/= per kg
	3306.90	-	Other	35% or Rs. 250/= per kg
<b>33.07</b>			<b>Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.</b>	
	3307.10	-	Pre-shave, shaving or after-shave preparation	35% or Rs. 350/= per kg
	3307.20	-	Personal deodorants and anti-perspirants	35% or Rs. 350/= per kg
	3307.30	-	Perfumed bath salts and other bath preparations	35% or Rs. 350/= per kg
		-	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :	
	3307.41	--	"Agarbatti" and other odoriferous preparation which operate by burning	35% or Rs. 350/= per kg
	3307.49	--	Other	35% or Rs. 350/= per kg
	3307.90	-	Other :	
	3307.90.10	----	Contact lens solutions	35% or Rs. 350/= per kg
	3307.90.90	----	Other	35% or Rs. 350/= per kg
<b>34.01</b>			<b>Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated coated or covered with soap or detergent.</b>	



H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
		-	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. 50/= per kg
	3401.11.90	----	Other	25% or Rs. 50/= 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. 50/= per kg
	3401.19.90	----	Other	25% or Rs. 50/= per kg
	3401.20	-	Soap in other forms :	
	3401.20.10	---	Soap in the form of noodles (Soap noodles)	5%
	3401.20.90	----	Other	25% or Rs. 75/= 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	25% or Rs. 50/= per kg
<b>34.02</b>			<b>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.</b>	
	3402.90	-	Other :	
	3402.90.10	---	Washing preparations	15% or Rs. 20/= per kg
<b>34.05</b>			<b>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.</b>	
	3405.10	-	Polishes, creams and similar preparations for footwear or leather	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
<b>34.06</b>	3406.00		<b>Candles tapers and the like.</b>	25% or Rs.50/= per kg
<b>39.02</b>			<b>Polymers of propylene or of other olefins, in primary forms.</b>	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	3902.10	-	Polypropylene	5%
	3902.20	-	Polyisobutylene	5%
	3902.30	-	Propylene copolymers	5%
	3902.90	-	Other	5%
<b>39.03</b>			<b>Polymers of styrene, in primary forms.</b>	
		-	Polystyrene :	
	3903.11	--	Expansible	5%
	3903.19	--	Other	5%
	3903.20	-	Styrene-acrylonitrile (SAN) copolymers	5%
	3903.30	-	Acrylonitrile-butadiene-styrene(ABS) copolymers	5%
	3903.90	-	Other	
	3903.90.10		Water based Copolymers	10%
	3903.90.90		Other	10%
<b>39.04</b>			<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>	
		-	Other poly (vinyl chloride) :	
	3904.21	--	Non-plasticised	5%
	3904.22	--	Plasticised	5%
	3904.30	-	Vinyl chloride-vinyl acetate copolymers	5%
	3904.40	-	Other vinyl chloride copolymers	5%
	3904.50	-	Vinylidene chloride polymers	5%
		-	Fluro-polymers :	
	3904.61	--	Polytetrafluoroethylene	5%
	3904.69	--	Other	5%
	3904.90	-	Other	5%
<b>39.05</b>			<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>	
		-	Poly(vinyl acetate) :	
	3905.12	--	In aqueous dispersion	10%
	3905.19	--	Other	10%
		-	Vinyl acetate copolymers :	
	3905.21	--	In aqueous dispersion	10%
	3905.29	--	Other	10%
	3905.30	-	Poly(vinyl alcohol), whethr or not containin unhydrolysed acetate groups	10%
		-	Other :	
	3905.91	--	Copolymers	10%

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	3905.99	--	Other	10%
<b>39.06</b>			<b>Acrylic polymers in primary forms.</b>	
	3906.10	-	Poly(methyl methacrylate) :	
	3906.10.10	---	Water based acrylic copolymers	10%
	3906.90	-	Other :	
	3906.90.10	---	Water based acrylic copolymers	10%
<b>39.07</b>			<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b>	
	3907.10	-	Polyacetals	5%
	3907.20	-	Other polyethers	5%
	3907.30	-	Epoxide resins	5%
	3907.40	-	Polycarbonates	5%
	3907.50.90		Other	5%
	3907.60	-	Poly(ethylene terephthalate)	5%
		-	Other polyesters :	
	3907.91	--	Unsaturated	5%
	3907.99	--	Other	5%
<b>39.08</b>			<b>Polyamides in primary forms.</b>	
	3908.10	-	Polyamide-6, -11, -12, -6,6, -6,9, -6, 10 or -6, 12	5%
	3908.90	-	Other	5%
<b>39.09</b>			<b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>	
	3909.10	-	Urea resins; thiourea resins	5%
	3909.20	-	Melamine resins	5%
	3909.30	-	Other amino-resins	5%
	3909.40	-	Phenolic resins	5%
	3909.50	-	Polyurethanes	5%
<b>39.10</b>	3910.00		<b>Silicones in primary forms.</b>	5%
<b>39.11</b>			<b>Petroleum resins, coumarone-indene resin polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.</b>	
	3911.10	-	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	5%

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	3911.90	-	Other	5%
<b>39.12</b>			<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>	
		-	Cellulose acetates :	
	3912.11	--	Non-plasticised	5%
	3912.12	--	Plasticised	5%
	3912.20	-	Cellulose nitrates (including collodions)	5%
<b>39.13</b>			<b>Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.</b>	
	3913.10	-	Alginic acid, its salts and esters	5%
<b>39.14</b>	3914.00		<b>Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.</b>	5%
<b>39.15</b>			<b>Waste, parings and scrap, of plastics.</b>	
	3915.10	-	Of polymers of ethylene	12%
	3915.20	-	Of polymers of styrene	12%
	3915.30	-	Of polymers of vinyl chloride	12%
	3915.90	-	Of other plastics	12%
<b>39.16</b>			<b>Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.</b>	
	3916.10	-	Of polymers of ethylene	5%
	3916.20	-	Of polymers of vinyl chloride	5%
	3916.90	-	Of other plastics	5%
<b>39.17</b>			<b>Tubes, pipes and hoses, and fittings therefore (for example, joints, elbows, flanges), of plastics.</b>	
	3917.10	-	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	10%
		-	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	10%
	3917.23	--	Of polymers of vinyl chloride	10%

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	3917.29	--	Of other plasticis	10%
		-	Other tubes, pipes and hoses :	
	3917.31	--	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa	10%
	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	10%
<b>39.18</b>			<b>Floor coverings of plastics, whether or not self-adhesive, in rolls, or in the form of tile wall or ceiling coverings of plastics, as defined in Note 9 this Chapter.</b>	
	3918.10	-	Of polymers of vinyl chloride	30% or Rs. 75/= per kg
	3918.90	-	Of other plastics	30% or Rs. 75/= per kg
<b>39.19</b>			<b>Self-adhesive plates, sheets, film, foil, tape, strip and other shapes, of plastics, whether or not in rolls.</b>	
	3919.10		In rolls of a width not exceeding 20 cm	10%
	3919.90	-	Other :	
	3919.90.90		Other	10%
<b>39.20</b>			<b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materilas.</b>	
	3920.10	-	Of polymers of ethylene :	
	3920.10.90	---	Other	15%
	3920.20	-	Of polymers of propylene :	
	3920.20.90	---	Other	15%
	3920.30	-	Of polymers of styrene :	
	3920.30.90	---	Other	15%
		-	Of polymers of vinyl chloride :	
	3920.43	--	Containing by weight not less than 6% of plasticisers :	
	3920.43.90	---	Other	15%
	3920.49	--	Other :	
	3920.49.90	---	Other	15%
		-	Of acrylic polymers :	
	3920.51	--	Of poly(methyl methacrylate) :	
	3920.51.90	---	Other	15%
	3920.59	--	Other :	
	3920.59.90	---	Other	15%
		-	Of polycarbonates, alkyd resins, polyallylesters or other polyesters :	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	3920.61	--	Of polycarbonates :	
	3920.61.90	---	Other	15%
	3920.62	--	Of poly(ethylene terephthalate) :	
	3920.62.90	---	Other	15%
	3920.63	--	Of unsaturated polyesters :	
	3920.63.90	---	Other	15%
	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%
	3920.71.90	---	Other	15%
	3920.79	--	Of other cellulose derivatives:	
	3920.79.90	---	Other	15%
		-	Of other plastics :	
	3920.91	--	Of poly(vinyl butyral) :	
	3920.91.90	---	Other	15%
	3920.92	--	Of polyamides :	
	3920.92.90	---	Other	15%
	3920.99	--	Of other plastics :	
	3920.99.90	---	Other	15%
<b>39.21</b>			<b>Other plates, sheets, film, foil and strip, of plastics.</b>	
		-	Cellular :	
	3921.11	--	Of polymers of styrene :	
	3921.11.10	---	Of polystyrene not exceeding 2 mm in thickness	10%
	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%
	3921.14	--	Of regenerated cellulose :	
	3921.14.10	---	Printed	10%
	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 :	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	3921.90.10	---	Printed	10%
	3921.90.90	---	Other	10%
<b>39.22</b>			<b>Baths, shower-baths, sinks, wash-basin, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics.</b>	
	3922.10	-	Baths, shower-baths, sinks and wash-basins	30% or Rs. 125/= per kg
	3922.20	-	Lavatory seats and covers	30% or Rs. 125/= per kg
	3922.90	-	Other	30% or Rs. 125/= per kg
<b>39.23</b>			<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and closures, of plastics.</b>	
	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	10%
	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	15% or Rs. 30/= per kg
	3923.40	-	Spools, cops, bobbins and similar supports	15% or Rs. 30/= per kg
<b>39.24</b>			<b>Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.</b>	
	3924.10	-	Tableware and kitchenware	30% or Rs. 125/= per kg
	3924.90	-	Other :	
	3924.90.90	----	Other	30% or Rs. 125/= per kg
<b>39.25</b>			<b>Builders' ware of plastics, not elsewhere specified or included.</b>	
	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	10%
	3925.30	-	Shutters blinds (including Venetian blinds) and similar articles and parts thereof	10%
	3925.90	-	Other	10%
<b>39.26</b>			<b>Other articles of plastics and articles of other materials of headings 39.01 to 39.14</b>	
	3926.10	-	Office or school supplies :	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	3926.10.10	---	Electronic duplicator stencils	10%
	3926.20	-	Articles of apparel and clothin 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.	15% or Rs. 75/= per kg
	3926.90.90	---	Other	15% or Rs. 75/= per kg
<b>40.01</b>			<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</b>	
	4001.10	-	Natural rubber latex, whether or not pre-vulcanised :	
	4001.10.10	---	Centrifuged rubber	Rs. 30/= per kg
	4001.10.90	---	Other	Rs. 30/= per kg
		-	Natural rubber in other forms :	
	4001.21	--	Smoked sheets:	
	4001.21.10	---	R.S.S.1	Rs. 30/= per kg
	4001.21.20	---	R.S.S.2	Rs. 30/= per kg
	4001.21.30	---	R.S.S.3	Rs. 30/= per kg
	4001.21.40	---	R.S.S.4	Rs. 30/= per kg
	4001.21.50	---	R.S.S.5	Rs. 30/= per kg
	4001.21.90	---	Other	Rs. 30/= per kg
	4001.22	--	Technically specified natural rubber (TSNR)	Rs. 30/= per kg
	4001.29	--	Other :	
		---	Crepe	
	4001.29.11	---	Sole	Rs. 30/= per kg
	4001.29.12	---	Pale	Rs. 30/= per kg
	4001.29.13	---	Brown	Rs. 30/= per kg
	4001.29.14	---	Scrap	Rs. 30/= per kg
	4001.29.20	---	Block rubber	Rs. 30/= per kg
	4001.29.30	---	Low nitrogen natural rubber (LNNR)	Rs. 30/= per kg
	4001.29.40	---	Deproteinized natural rubber (DPNR)	Rs. 30/= per kg



H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
		-		
	4001.29.50	---	MG rubber	Rs. 30/= per kg
	4001.29.60	---	SP rubber	Rs. 30/= per kg
	4001.29.70	---	Other chemically modified form of rubber	Rs. 30/= per kg
	4001.29.90	---	Other	Rs. 30/= per kg
	4001.30	-	Balata, gutta-percha, guayule, chicle and similar natural gums	Rs. 30/= per kg
<b>40.05</b>			<b>Compound rubber, unvulcanized, in primary form in plates, sheets or strip.</b>	
	4005.10		Compounded with carbon black or silica :	
	4005.10.10		with silica	Rs. 15/= per kg
	4005.10.20		with carbon black	Rs. 15/= per kg
	4005.20		Solutions ; dispersions other than those of sub heading 4005.10	Rs. 15/= per kg
			Other :	
	4005.91		plates, sheets or strip	Rs. 15/= per kg
	4005.99		Other :	Rs. 15/= per kg
<b>40.06</b>			<b>Other forms (for example, rods, tubes and profiled shapes) and articles (for example discs and rings), of unvulcanized rubber</b>	
	4006.10		"cammel-back" stripes for rethreading rubber tyres	Rs. 15/= per kg
	4006.90		Other	Rs. 15/= per kg
<b>40.07</b>	4007.00		<b>Vulcanized rubber thread and cord.</b>	15%
<b>40.08</b>			<b>Plates, sheets strip, rods and profile shapes, of vulcanized rubber other than hard rubber.</b>	
		-	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
<b>40.09</b>			<b>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</b>	
		-	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:	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	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
<b>40.10</b>			<b>Conveyor or transmission belts or belting, of vulcanised rubber.</b>	
		-	Conveyor belts or belting :	
	4010.11	--	Reinforced only with metal	10%
	4010.12	--	Reinforced only with textile materials	10%
	4010.19	--	Other	10%
		-	Transmission belts or belting :	
	4010.31	--	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	10%
	4010.32	--	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	10%
	4010.33	--	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	10%
	4010.34	--	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	10%
	4010.35	--	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	10%
	4010.36	--	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	10%
	4010.39	--	Other	10%
<b>40.11</b>			<b>New pneumatic tyres, of rubber.</b>	
	4011.10	-	Of a kind used on motor cars (including station wagons and racing cars)	10%
	4011.20	-	Of a kind used on buses or lorries	10%
	4011.30	-	Of a kind used on aircraft	10%
	4011.40	-	Of a kind used on motorcycles	10%
	4011.50	-	Of a kind used on bicycles	10%
		-	Other, having a "herring-bone" or similar tread :	
	4011.61	--	Of a kind used on agricultural or forestry vehicles and machines	5%
	4011.62	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5%
	4011.63	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5%

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	4011.69	--	Other	10%
		-	Other :	
	4011.92	--	Of a kind used on agricultural or forestry vehicles and machines	5%
	4011.93	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5%
	4011.94	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5%
	4011.99	--	Other :	
	4011.99.10	----	Of a kind used on auto trishaws	10%
	4011.99.90	----	Other	10%
<b>40.12</b>			<b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.</b>	
		-	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%
	4012.13	--	Of a kind used on aircraft	10%
	4012.19	--	Other	10%
	4012.20	-	Used pneumatic tyres	10%
	4012.90	-	Other	
	4012.90.10	---	Solid tyres	10%
	4012.90.90	---	Other	10%
<b>40.13</b>			<b>Inner tubes, of rubber.</b>	
	4013.10	-	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	10%
	4013.20	-	Of a kind used on bicycles	10%
	4013.90	-	Other	10%
<b>40.14</b>			<b>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.</b>	
	4014.10	-	Sheath contraceptives	10%
	4014.90	-	Other	10%
<b>40.15</b>			<b>Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.</b>	
		-	Gloves, mittens and mitts :	
	4015.11	--	Surgical	10%
	4015.19	--	Other	10%
	4015.90	-	Other	10%

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
<b>40.16</b>			<b>Other articles of vulcanised rubber other than hard rubber.</b>	
	4016.10	-	Of cellular rubber	10%
		-	Other:	
	4016.91	--	Floor coverings and mats	10%
	4016.92	--	Erasers	10%
	4016.93	--	Gaskets, washers and other seals :	
	4016.93.10	----	Of textiles machinery of headings 84.44 to 84.48	10%
	4016.93.20	----	Of agricultural, dairy and poultry machinery and equipment	10%
	4016.93.90	----	Other	10%
	4016.94	--	Boat or dock fenders, whether or not inflatable	10%
	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 :	
	4016.99.10	----	Being parts of textile machinery of headings 84.44 to 84.48	10%
	4016.99.20	----	Being parts of agricultural, dairy and poultry machinery and equipment	10%
	4016.99.90	----	Other	10%
<b>40.17</b>	4017.00		<b>Hard rubber (for example, ebonite) in all forms, including waste and scrap articles of hard rubber :</b>	
	4017.00.10	----	Waste and Scrap	10%
	4017.00.90	----	Other	10%
<b>42.01</b>	4201.00		<b>Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.</b>	35% or Rs. 200/= per kg
<b>42.02</b>			<b>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.</b>	
		-	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school stachels and similar containers :	
	4202.11	--	With outer surface of leather, of composition leather or of patent leather	35% or Rs. 200/= per kg
	4202.12	--	With outer surface of plastics or of textile materials	35% or Rs. 200/= per kg
	4202.19	--	Other	35% or Rs. 200/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
		-	Handbags, whether or not with shoulder strap, including those without handle :	
	4202.21	--	With outer surface of leather, of composition leather or of patent leather	35% or Rs. 150/= per kg
	4202.22	--	With outer surface of plastic sheeting or of textile materials	35% or Rs. 150/= per kg
	4202.29	--	Other	35% or Rs. 150/= per kg
		-	Articles of a kind normally carried in the pocket or in the handbag :	
	4202.31	--	With outer surface of leather, of composition leather or of patent leather	35% or Rs. 150/= per kg
	4202.32	--	With outer surface of plastic sheeting or of textile materials	35% or Rs. 150/= per kg
	4202.39	--	Other	35% or Rs. 150/= per kg
		-	Other:	
	4202.91	--	With outer surface of leather, of composition leather or of patent leather	35% or Rs. 150/= per kg
	4202.92	--	With outer surface of plastic sheeting or of textile materials	35% or Rs. 150/= per kg
	4202.99	--	Other	35% or Rs. 150/= per kg
<b>42.03</b>			<b>Articles of apparel and clothing accessories, of leather or of composition leather.</b>	
	4203.10	-	Articles of apparel	35% or Rs. 200/= per kg
		-	Gloves, mittens and mitts :	
	4203.21	--	Specially designed for use in sports	35% or Rs. 200/= per kg
	4203.29	--	Other	35% or Rs. 200/= per kg
	4203.30	-	Belts and bandoliers	35% or Rs. 200/= per kg
	4203.40	-	Other clothing accessories	35% or Rs. 200/= per kg
<b>42.05</b>	4205.00		<b>Other articles of leather or of composition leather :</b>	
	4205.00.90	----	Other	35% or Rs. 200/= per kg
<b>43.01</b>			<b>Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.</b>	
	4301.10	-	Of mink, whole, with or without head, tail or paws	10%
	4301.30	-	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	10%
	4301.60	-	Of fox, whole, with or without head, tail or paws	10%
	4301.80	-	Other furskins, whole, with or without head, tail or paws	10%
	4301.90	-	Heads, tails paws and other pieces or cuttings, suitable for furriers' use	10%
<b>43.02</b>			<b>Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of</b>	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
			<b>heading 43.03.</b>	
		-	Whole skins, with or without head, tail or paws, not assembled :	
	4302.11	--	Of mink	10%
	4302.19	--	Other	
	4302.19.10		Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	10%
	4302.19.90		Other	10%
	4302.20	-	Heads, tails, paws and other pieces or cuttings, not assembled	10%
	4302.30	-	Whole skins and pieces or cuttings thereof, assembled	10%
<b>43.03</b>			<b>Articles of apparel, clothing accessories and other articles of furskin.</b>	
	4303.90	-	Other	25% or Rs. 75/= per kg
<b>43.04</b>	4304.00		<b>Artificial fur and articles thereof.</b>	10%
<b>44.10</b>			<b>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.</b>	
		-	Of wood:	
	4410.11	--	particle board	
	4410.11.10	--	Raw particle board not covered or coated	15%
	4410.12	--	Oriented Strand Board(OSB)	15%
	4410.19	--	Other	15%
	4410.90	-	Other	15%
<b>44.12</b>			<b>Plywood, veneered panels and similar laminated wood.</b>	
		-	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 specified in Subheading Note 1 to this Chapter	
	4412.31.10	---	Of a thickness exceeding 3mm	15% or Rs. 15/= per kg
	4412.32	--	Other, with at least one outer ply of non-coniferous wood	
	4412.32.10	---	Of a thickness exceeding 3mm	15% or Rs. 15/= per kg
	4412.39	-	Other	
	4412.39.91	-	Of a thickness exceeding 3mm	15% or Rs. 15/= per kg
<b>44.18</b>			<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>	
	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

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	4418.60	-	Posts and beams	15% or Rs. 25/= per kg
	4418.90	-	Other	15% or Rs. 25/= per kg
<b>44.19</b>	4419.00		<b>Tableware and kitchenware, of wood.</b>	20% or Rs. 50/= per kg
<b>44.20</b>			<b>Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.</b>	
	4420.10	-	Statuettes and other ornaments, of wood	15% or Rs. 25/= per kg
	4420.90	-	Other	15% or Rs. 25/= per kg
<b>44.21</b>			<b>Other articles of wood.</b>	
		----	Handicraft	
	4421.90.31	----	Of Coconut wood	20% or Rs. 50/= per kg
	4421.90.39	----	Of other wood	20% or Rs. 50/= per kg
	4421.90.90	----	Other	20% or Rs. 50/= per kg
<b>46.01</b>			<b>Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).</b>	
		-	Mats, matting and screens of vegetable materials :	
	4601.21	--	Of bamboo	30% or Rs. 60/= per kg
	4601.22	--	Of rattan	30% or Rs. 60/= per kg
	4601.29	--	Other	30% or Rs. 60/= per kg
		-	Other:	
	4601.92	--	Of bamboo	30% or Rs. 60/= per kg
	4601.93	--	Of rattan	30% or Rs. 60/= per kg
	4601.94	--	Of other vegetable materials	30% or Rs. 60/= per kg
	4601.99	--	Other	30% or Rs. 60/= per kg
<b>46.02</b>			<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.</b>	
		-	Of vegetable materials :	
	4602.11	--	Of bamboo	30% or Rs. 60/= per kg
	4602.12	--	Of rattan	30% or Rs. 60/= per kg
	4602.19	--	Other	30% or Rs. 60/= per kg

48A

1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2010.11.19  
PART I : SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 19.11.2010

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	4602.90	-	Other	30% or Rs. 60/= per kg
<b>48.01</b>	4801.00	---	<b>Newsprint, in rolls or sheets.</b>	5 %
<b>48.11</b>			<b>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.</b>	
		-	Gummed or adhesive paper and paperboard :	
	4811.41	--	Self -adhesive:	
	4811.41.10	-	In strips or rolls of a width not exceeding 15 cm.	5%
	4811.41.20	---	Printed wrappers for wrapping of soap	Rs. 150/= per kg
	4811.41.90		Other	5%
	4811.49	--	Other:	
	4811.49.10	----	In strips or rolls of a width not exceeding 15cm	Rs. 150/= per kg
	4811.49.20		Printed wrappers for wrapping of soap	Rs. 150/= per kg
	4811.49.90	-	Other	5%
		-	Paper and paper board coated, impregnated or covered with plastics (excluding adhesives) :	
	4811.51	--	Bleached, weighing more than 150 g/m <sup>2</sup>	
	4811.51.10	---	Coated with polyethylene ,on one side or both sides,the total thickness of the coating not exceeding 35 microns	5%
	4811.51.20	---	Printed wrappers for wrapping of soap	Rs. 150/= per kg
	4811.51.90	---	Other	5%
	4811.59	--	Other	
	4811.59.10	---	Coated with silicone	5%
	4811.59.20	---	Printed wrappers for wrapping of soap	Rs. 150/= per kg
	4811.59.90	---	Other	5%
	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. 150/= per kg
	4811.60.90	---	Other	5%
	4811.90	-	Other paper, paper board, cellulose wadding and webs of cellulose fibres:	
	4811.90.10		Printed wrappers for wrapping of soap	Rs. 150/= per kg
	4811.90.20	---	Kraft paper and paperboard, laminated with aluminium foil, in rolls or reels of a width exceeding 75 cm	5%
	4811.90.30	---	Cellulose wadding in rolls of a width not exceeding 15 cm	5%
	4811.90.90	---	Other	5%
<b>48.14</b>			<b>Wallpaper and similar wall coverings; window transparencies of paper.</b>	



H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	4814.10	-	"Ingrain" paper	5%
	4814.20	-	Wall paper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured design-printed or otherwise decorated layer of plastics	5%
	4814.90		Other	
	4814.90.10	----	Wall paper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	5%
	4814.90.90	----	Other	5%
<b>48.17</b>			<b>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.</b>	
	4817.10	-	Envelopes	10%
	4817.20	-	Letter cards, plain postcards and correspondence cards	10%
<b>48.18</b>			<b>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.</b>	
	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 cloths and serviettes	10%
	4818.40	-	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	10%
	4818.50	-	Articles of apparel and clothing accessories :	
	4818.50.90	---	Other	10%
	4818.90	-	Other :	
	4818.90.90		Other	10%
<b>48.19</b>			<b>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.</b>	
	4819.10	-	Cartons, boxes and cases, of corrugated paper or paperboard	5%
	4819.20	-	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	5%
	4819.30	-	Sacks and bags, having a base of a width of 40 cm or more	5%
	4819.40	-	Other sacks and bags, including cones :	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	4819.40.10	---	Multi-walled paper sacks with aluminium foil with or without plastic material for packaging tea	5%
	4819.40.20	---	Multi-walled paper sacks with plastic lining	5%
	4819.40.90	---	Other	5%
	4819.50	-	Other packing containers, including record sleeves	5%
	4819.60	-	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	5%
<b>48.20</b>			<b>Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.</b>	
	4820.10	-	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	20% or Rs. 100/= per kg
	4820.30	-	Binders (other than book covers), folders and file covers	20% or Rs. 100/= per kg
	4820.40	-	Manifold business forms and interleaved carbon sets	20% or Rs. 100/= per kg
	4820.50	-	Album for samples or for collections	20% or Rs. 100/= per kg
	4820.90	-	Other	20% or Rs. 100/= per kg
<b>48.21</b>			Paper or paperboard labels of all kinds, whether or not printed.	
	4821.10	-	Printed	
	4821.10.10	---	Printed wrappers for wrapping of soap	Rs. 100/= per kg
	4821.10.90	---	Other	5%
	4821.90	-	Other	5%
<b>49.01</b>			<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>	
		-	Other :	
	4901.99	--	Other :	
	4901.99.20	----	Telephone and trade directories	25% or Rs. 150/= per kg
<b>49.07</b>	4907.00		<b>Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; bank notes; cheque forms; stock, share or bond certificates and similar documents of title :</b>	
	4907.00.10	---	Cheque leaves and cheque books other than travellers' cheques in any form	5%
	4907.00.20	---	Unused postage and revenue stamps of the Government of the Democratic Socialist Republic of Sri Lanka or of a Provincial Council	5%
	4907.00.30	---	Stamped Envelops	5%

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	4907.00.90	---	Other	5%
<b>49.09</b>	4909.00		<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.</b>	5%
<b>49.10</b>	4910.00		<b>Calendars of any kind, printed, including calendar blocks.</b>	30% or Rs.100/- per kg
<b>49.11</b>			<b>Other printed matter, including printed pictures and photographs.</b>	
		-	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. 100/- per kg
	4911.99.30	---	Lottery cards, Telephone cards	Rs. 600/- per kg
<b>52.08</b>			<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup>.</b>	
		-	Unbleached :	
	5208.11		Plain weave, weighing not more than 100 g/m <sup>2</sup> .	
	5208.11.90	---	<i>Other</i>	Rs. 50/= per kg
	5208.12	--	Plain weave, weighing more than 100 g/m <sup>2</sup> .	Rs. 50/= per kg
	5208.13	--	3-thread or 4-thread twill, including cross twill	Rs. 50/= per kg
	5208.19	--	Other fabrics	Rs. 50/= per kg
		-	Bleached :	
	5208.21	--	Plain weave, weighing not more than 100 g/m <sup>2</sup> .	Rs. 50/= per kg
	5208.22	--	Plain weave, weighing more than 100 g/m <sup>2</sup> .	Rs. 50/= per kg
	5208.23	--	3-thread or 4-thread twill, including cross twill	Rs. 50/= per kg
	5208.29	--	Other fabrics	Rs. 50/= per kg
		-	Dyed :	
	5208.31	--	Plain weave, weighing not more than 100 g/m <sup>2</sup> .	Rs. 50/= per kg
	5208.32	--	Plain weave, weighing more than 100 g/m <sup>2</sup> .	Rs. 50/= per kg
	5208.33	--	3-thread or 4-thread twill, including cross twill	Rs. 50/= per kg
	5208.39	--	Other fabrics	Rs. 50/= per kg
		-	Of yarns of different colours :	
	5208.41	--	Plain weave, weighing not more than 100 g/m <sup>2</sup> .	Rs. 50/= per kg
	5208.42	--	Plain weave, weighing more than 100 g/m <sup>2</sup> .	Rs. 50/= per kg
	5208.43	--	3-thread or 4-thread twill, including cross twill	Rs. 50/= per kg
	5208.49	--	Other fabrics	Rs. 50/= per kg
		-	Printed :	
	5208.51	--	Plain weave, weighing not more than 100 g/m <sup>2</sup> .	Rs. 50/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	5208.52	--	Plain weave, weighing more than 100 g/m <sup>2</sup> .	Rs. 50/= per kg
	5208.59	--	Other fabrics	Rs. 50/= per kg
<b>52.09</b>			<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>.</b>	
		-	Unbleached :	
	5209.11	--	Plain weave	Rs. 50/= per kg
	5209.12	--	3-thread or 4-thread twill, including cross twill	Rs. 50/= per kg
	5209.19	--	Other fabrics	Rs. 50/= per kg
		-	Bleached :	
	5209.21	--	Plain weave	Rs. 50/= per kg
	5209.22	--	3-thread or 4-thread twill, including cross twill	Rs. 50/= per kg
	5209.29	--	Other fabrics	Rs. 50/= per kg
		-	Dyed :	
	5209.31	--	Plain weave	Rs. 50/= per kg
	5209.32	--	3-thread or 4-thread twill, including cross twill	Rs. 50/= per kg
	5209.39	--	Other fabrics	Rs. 50/= per kg
		-	Of yarns of different colours :	
	5209.41	--	Plain weave	Rs. 50/= per kg
	5209.42	--	Denim	Rs. 50/= per kg
	5209.43	--	Other fabrics of 3-thread or 4-thread twill, including cross twill	Rs. 50/= per kg
	5209.49	--	Other fabrics	Rs. 50/= per kg
		-	Printed :	
	5209.51	--	Plain weave	Rs. 50/= per kg
	5209.52	--	3-thread or 4-thread twill, including cross twill	Rs. 50/= per kg
	5209.59	--	Other fabrics	Rs. 50/= per kg
<b>52.10</b>			<b>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/m<sup>2</sup>.</b>	
		-	Unbleached :	
	5210.11	--	Plain weave	Rs. 50/= per kg
	5210.19	--	Other fabrics	Rs. 50/= per kg
		-	Bleached :	
	5210.21	--	Plain weave	Rs. 50/= per kg
	5210.29	--	Other fabrics	Rs. 50/= per kg
		-	Dyed :	
	5210.31	--	Plain weave	Rs. 50/= per kg
	5210.32	--	3-thread or 4-thread twill, including cross twill.	Rs. 50/= per kg
	5210.39	--	Other fabrics	Rs. 50/= per kg
		-	Of yarns of different colours :	
	5210.41	--	Plain weave	Rs. 50/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	5210.49	--	Other fabrics	Rs. 50/= per kg
		-	Printed :	
	5210.51	--	Plain weave	Rs. 50/= per kg
	5210.59	--	Other fabrics	Rs. 50/= per kg
<b>52.11</b>			<b>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/m<sup>2</sup>.</b>	
		-	Unleached :	
	5211.11	--	Plain weave	Rs. 50/= per kg
	5211.12	--	3-thread or 4-thread twill, including cross twill	Rs. 50/= per kg
	5211.19	--	Other fabrics	Rs. 50/= per kg
	5211.20	-	Bleached :	Rs. 50/= per kg
		-	Dyed :	
	5211.31	--	Plain weave	Rs. 50/= per kg
	5211.32	--	3-thread or 4-thread twill, including cross twill	Rs. 50/= per kg
	5211.39	--	Other fabrics	Rs. 50/= per kg
		-	Of yams of different colours :	
	5211.41	--	Plain weave	Rs. 50/= per kg
	5211.42	--	Denim	Rs. 50/= per kg
	5211.43	--	Other fabrics of 3-thread or 4-thread twill, including cross twill	Rs. 50/= per kg
	5211.49	--	Other fabrics	Rs. 50/= per kg
		-	Printed :	
	5211.51	--	Plain weave	Rs. 50/= per kg
	5211.52	--	3 thread or 4-thread twill, including cross twill	Rs. 50/= per kg
	5211.59	--	Other fabrics	Rs. 50/= per kg
<b>52.12</b>			<b>Other woven fabrics of cotton.</b>	
		-	Weighing not more than 200 g/m <sup>2</sup> :	
	5212.11	--	Unbleached	Rs. 50/= per kg
	5212.12	--	Bleached	Rs. 50/= per kg
	5212.13	--	Dyed	Rs. 50/= per kg
	5212.14	--	Of yams of different colours	Rs. 50/= per kg
	5212.15	--	Printed	Rs. 50/= per kg
		-	Weighing more than 200 g/m <sup>2</sup> :	
	5212.21	--	Unbleached	Rs. 50/= per kg
	5212.22	--	Bleached	Rs. 50/= per kg
	5212.23	--	Dyed	Rs. 50/= per kg
	5212.24	--	Of yams of different colours	Rs. 50/= per kg
	5212.25	--	Printed	Rs. 50/= per kg
<b>54.07</b>			<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.</b>	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	5407.10	-	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	Rs. 50/= per kg
	5407.20	-	Woven fabrics obtained from strip or the like	Rs. 50/= per kg
	5407.30	-	Fabrics specified in Note 9 to Section XI	Rs. 50/= per kg
		-	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides :	
	5407.41	--	Unbleached or bleached	Rs. 50/= per kg
	5407.42	--	Dyed	Rs. 50/= per kg
	5407.43	--	Of yarns of different colours	Rs. 50/= per kg
	5407.44	--	Printed	Rs. 50/= per kg
		-	Other woven fabrics, containing 85% or more by weight of polyester filaments :	
	5407.51	--	Unbleached or bleached	Rs. 50/= per kg
	5407.52	--	Dyed	Rs. 50/= per kg
	5407.53	--	Of yarns of different colours	Rs. 50/= per kg
	5407.54	--	Printed	Rs. 50/= 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. 50/= per kg
	5407.69	--	Other	Rs. 50/= per kg
		-	Other woven fabrics, containing 85% or more by weight of synthetic filaments :	
	5407.71	--	Unbleached or bleached	Rs. 50/= per kg
	5407.72	--	Dyed	Rs. 50/= per kg
	5407.73	--	Of yarns of different colours	Rs. 50/= per kg
	5407.74	--	Printed	Rs. 50/= 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. 50/= per kg
	5407.82	--	Dyed	Rs. 50/= per kg
	5407.83	--	Of yarns of different colours	Rs. 50/= per kg
	5407.84	--	Printed	Rs. 50/= per kg
		-	Other woven fabrics :	
	5407.91	--	Unbleached or bleached	Rs. 50/= per kg
	5407.92	--	Dyed	Rs. 50/= per kg
	5407.93	--	Of yarns of different colours	Rs. 50/= per kg
	5407.94	--	Printed	Rs. 50/= per kg
<b>54.08</b>			<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.</b>	
	5408.10	-	Woven fabrics obtained from high tenacity yarn of viscose rayon	Rs. 50/= 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. 50/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	5408.22	--	Dyed	Rs. 50/= per kg
	5408.23	--	Of yarns of different colours	Rs. 50/= per kg
	5408.24	--	Printed	Rs. 50/= per kg
		-	Other woven fabrics :	
	5408.31	--	Unbleached or bleached	Rs. 50/= per kg
	5408.32	--	Dyed	Rs. 50/= per kg
	5408.33	--	Of yarns of different colours	Rs. 50/= per kg
	5408.34	--	Printed	Rs. 50/= per kg
<b>55.12</b>			<b>Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.</b>	
		-	Containing 85% or more by weight of polyester staple fibres :	
	5512.11	--	Unbleached or bleached	Rs. 50/= per kg
	5512.19	--	Other	Rs. 50/= per kg
		-	Containing 85% or more by weight of acrylic or modacrylic staple fibres :	
	5512.21	--	Unbleached or bleached	Rs. 50/= per kg
	5512.29	--	Other	Rs. 50/= per kg
		-	Other :	
	5512.91	--	Unbleached or bleached	Rs. 50/= per kg
	5512.99	--	Other	Rs. 50/= per kg
<b>55.13</b>			<b>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/m<sup>2</sup>.</b>	
		-	Unbleached or bleached :	
	5513.11	--	Of polyester staple fibres, plain weave	Rs. 50/= per kg
	5513.12	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Rs. 50/= per kg
	5513.13	--	Other woven fabrics of polyester staple fibres	Rs. 50/= per kg
	5513.19	--	Other woven fabrics	Rs. 50/= per kg
		-	Dyed :	
	5513.21	--	Of polyester staple fibres, plain weave	Rs. 50/= per kg
	5513.23	--	Other woven fabrics of polyester staple fibres	Rs. 50/= per kg
	5513.29	--	Other woven fabrics	Rs. 50/= per kg
		-	Of yarns of different colours :	
	5513.31	--	Of polyester staple fibres, plain weave	Rs. 50/= per kg
	5513.39	--	Other woven fabrics	Rs. 50/= per kg
		-	Printed :	
	5513.41	--	Of polyester staple fibres, plain weave	Rs. 50/= per kg
	5513.49	--	Other woven fabrics	Rs. 50/= per kg
<b>55.14</b>			<b>Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely</b>	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
		<b>with cotton, of a weight exceeding 170 g/m<sup>2</sup>.</b>	
		- Unbleached or bleached :	
	5514.11	-- Of polyester staple fibres, plain weave	Rs. 50/= per kg
	5514.12	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Rs. 50/= per kg
	5514.19	-- Other woven fabrics	Rs. 50/= per kg
		- Dyed :	
	5514.21	-- Of polyester staple fibres, plain weave	Rs. 50/= per kg
	5514.22	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Rs. 50/= per kg
	5514.23	-- Other woven fabrics of polyester staple fibres	Rs. 50/= per kg
	5514.29	-- Other woven fabrics	Rs. 50/= per kg
	5514.30	- Of yarns of different colours	Rs. 50/= per kg
	5514.41	-- Of polyester staple fibres, plain weave	Rs. 50/= per kg
	5514.42	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Rs. 50/= per kg
	5514.43	-- Other woven fabrics of polyester staple fibres	Rs. 50/= per kg
	5514.49	-- Other woven fabrics	Rs. 50/= per kg
<b>55.15</b>		<b>Other woven fabrics of synthetic staple fibres.</b>	
		- Of polyester staple fibres :	
	5515.11	-- Mixed mainly or solely with viscose rayon staple fibres	Rs. 50/= per kg
	5515.12	-- Mixed mainly or solely with man-made filaments	Rs. 50/= per kg
	5515.13	-- Mixed mainly or solely with wool or fine animal hair	Rs. 50/= per kg
	5515.19	-- Other	Rs. 50/= per kg
		- Of acrylic or modacrylic staple fibres :	
	5515.21	-- Mixed mainly or solely with man-made filaments	Rs. 50/= per kg
	5515.22	-- Mixed mainly or solely with wool or fine animal hair	Rs. 50/= per kg
	5515.29	-- Other	Rs. 50/= per kg
		- Other woven fabrics :	
	5515.91	-- Mixed mainly or solely with man-made filaments	Rs. 50/= per kg
	5515.99	-- Other	Rs. 50/= per kg
<b>55.16</b>		<b>Woven fabrics of artificial staple fibres.</b>	
		- Containing 85% or more by weight of artificial staple fibres :	
	5516.11	-- Unbleached or bleached	Rs. 50/= per kg
	5516.12	-- Dyed	Rs. 50/= per kg
	5516.13	-- Of yarns of different colours	Rs. 50/= per kg
	5516.14	-- Printed	Rs. 50/= 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. 50/= per kg



H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	5516.22	--	Dyed	Rs. 50/= per kg
	5516.23	--	Of yarns of different colours	Rs. 50/= per kg
	5516.24	--	Printed	Rs. 50/= 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. 50/= per kg
	5516.32	--	Dyed	Rs. 50/= per kg
	5516.33	--	Of yarns of different colours	Rs. 50/= per kg
	5516.34	--	Printed	Rs. 50/= per kg
		-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton :	
	5516.41	--	Unbleached or bleached	Rs. 50/= per kg
	5516.42	--	Dyed	Rs. 50/= per kg
	5516.43	--	Of yarns of different colours	Rs. 50/= per kg
	5516.44	--	Printed	Rs. 50/= per kg
		-	Other :	
	5516.91	--	Unbleached or bleached	Rs. 50/= per kg
	5516.92	--	Dyed	Rs. 50/= per kg
	5516.93	--	Of yarns of different colours	Rs. 50/= per kg
	5516.94	--	Printed	Rs. 50/= per kg
<b>57.01</b>			<b>Carpets and other textile floor coverings, knotted, whether or not made up.</b>	
	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
<b>57.02</b>			<b>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.</b>	
	5702.20	-	Floor coverings of coconut fibres (coir)	
	5702.20.10	----	Mats and rugs	25% or Rs. 100/= per kg
<b>57.05</b>	5705.00		<b>Other carpets and other textile floor coverings, whether or not made up.</b>	10 %
<b>58.01</b>			<b>Woven pile fabrics and chemille fabrics, other than fabrics of heading 58.02 or 58.06.</b>	
	5801.10	-	Of wool or fine animal hair	Rs. 50/= per kg
		-	Of cotton :	
	5801.21	--	Uncut weft pile fabrics	Rs. 50/= per kg
	5801.22	--	Cut corduroy	Rs. 50/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	5801.23	--	Other weft pile fabrics	Rs. 50/= per kg
	5801.24	--	Warp pile fabrics, epingle (uncut)	Rs. 50/= per kg
	5801.25	--	Warp pile fabrics, cut	Rs. 50/= per kg
	5801.26	--	Chenille fabrics	Rs. 50/= per kg
		-	Of man-made fibres :	
	5801.31	--	Uncut weft pile fabrics	Rs. 50/= per kg
	5801.32	--	Cut corduroy	Rs. 50/= per kg
	5801.33	--	Other weft pile fabrics	Rs. 50/= per kg
	5801.34	--	Warp pile fabrics, epingle (uncut)	Rs. 50/= per kg
	5801.35	--	Warp pile fabrics, cut	Rs. 50/= per kg
	5801.36	--	Chenille fabrics	Rs. 50/= per kg
	5801.90	-	Of other textile materials	Rs. 50/= per kg
<b>58.02</b>			<b>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.</b>	
		-	Terry toweling and similar woven terry fabrics, of cotton :	
	5802.11	--	Unbleached	Rs. 50/= per kg
	5802.19	--	Other	Rs. 50/= per kg
	5802.20	-	Terry toweling and similar woven terry fabrics, of other textile materials	Rs. 50/= per kg
	5802.30	-	Tufted textile fabrics	Rs. 50/= per kg
<b>58.03</b>	5803.00		<b>Gauze, other than narrow fabrics of heading 58.06.</b>	Rs. 50/= per kg
<b>58.04</b>			<b>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.</b>	
	5804.10	-	Tulles and other net fabrics	
	5804.10.10	---	Knotted netting	Rs. 50/= per kg
	5804.10.90	---	Other	Rs. 50/= per kg
		-	Mechanically made lace :	
	5804.21	--	Of man-made fibres	Rs. 50/= per kg
	5804.29	--	Of other textile materials	Rs. 50/= per kg
	5804.30	-	Hand-made lace	Rs. 50/= per kg
<b>58.05</b>	5805.00		<b>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.</b>	Rs. 50/= per kg
<b>58.07</b>			<b>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.</b>	
	5807.10	-	Woven	Rs. 50/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	5807.90	-	Other	Rs. 50/= per kg
<b>58.08</b>			<b>Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.</b>	
	5808.10	-	Braids in the piece	Rs. 50/= per kg
	5808.90	-	Other	Rs. 50/= per kg
<b>58.09</b>	5809.00		<b>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.</b>	Rs. 50/= per kg
<b>58.10</b>			<b>Embroidery in the piece, in strips or in motifs.</b>	
	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
<b>58.11</b>	5811.00		<b>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.</b>	Rs. 50/= per kg
<b>59.07</b>	5907.00		<b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.</b>	Rs. 50/= per kg
<b>60.01</b>			<b>Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.</b>	
	6001.10	-	"Long pile" fabrics	Rs. 50/= per kg
		-	Looped pile fabrics :	
	6001.21	--	Of cotton	Rs. 50/= per kg
	6001.22	--	Of man-made fibres	Rs. 50/= per kg
	6001.29	--	Of other textile materials	Rs. 50/= per kg
		-	Other :	
	6001.91	--	Of cotton	Rs. 50/= per kg
	6001.92	--	Of man-made fibres	Rs. 50/= per kg
	6001.99	--	Of other textile materials	Rs. 50/= per kg
<b>60.02</b>			<b>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.</b>	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	6002.40	-	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	Rs. 50/= per kg
	6002.90	-	Other	Rs. 50/= per kg
<b>60.03</b>			<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.</b>	
	6003.10	-	Of wool or fine animal hair	Rs. 50/= per kg
	6003.20	-	Of cotton	Rs. 50/= per kg
	6003.30	-	Of synthetic fibres	Rs. 50/= per kg
	6003.40	-	Of artificial fibres	Rs. 50/= per kg
	6003.90	-	Other	Rs. 50/= per kg
<b>60.04</b>			<b>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.</b>	
	6004.10	-	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	Rs. 50/= per kg
	6004.90	-	Other	Rs. 50/= per kg
<b>60.05</b>			<b>Warp knit fabrics (including those made on gallow knitting machines), other than those of headings 60.01 to 60.04.</b>	
		-	Of cotton :	
	6005.21	--	Unbleached or bleached	Rs. 50/= per kg
	6005.22	--	Dyed	Rs. 50/= per kg
	6005.23	--	Of yarns of different colours	Rs. 50/= per kg
	6005.24	--	Printed	Rs. 50/= per kg
		-	Of synthetic fibres :	
	6005.31	--	Unbleached or bleached	Rs. 50/= per kg
	6005.32	--	Dyed	Rs. 50/= per kg
	6005.33	--	Of yarns of different colours	Rs. 50/= per kg
	6005.34	--	Printed	Rs. 50/= per kg
		-	Of artificial fibres :	
	6005.41	--	Unbleached or bleached	Rs. 50/= per kg
	6005.42	--	Dyed	Rs. 50/= per kg
	6005.43	--	Of yarns of different colours	Rs. 50/= per kg
	6005.44	--	Printed	Rs. 50/= per kg
	6005.90	-	Other	Rs. 50/= per kg
<b>60.06</b>			<b>Other knitted or crocheted fabrics.</b>	
	6006.10	-	Of wool or fine animal hair	Rs. 50/= per kg
		-	Of cotton :	
	6006.21	--	Unbleached or bleached	Rs. 50/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	6006.22	--	Dyed	Rs. 50/= per kg
	6006.23	--	Of yarns of different colours	Rs. 50/= per kg
	6006.24	--	Printed	Rs. 50/= per kg
		-	Of synthetic fibres :	
	6006.31	--	Unbleached or bleached	Rs. 50/= per kg
	6006.32	--	Dyed	Rs. 50/= per kg
	6006.33	--	Of yarns of different colours	Rs. 50/= per kg
	6006.34	--	Printed	Rs. 50/= per kg
		-	Of artificial fibres :	
	6006.41	--	Unbleached or bleached	Rs. 50/= per kg
	6006.42	--	Dyed	Rs. 50/= per kg
	6006.43	--	Of yarns of different colours	Rs. 50/= per kg
	6006.44	--	Printed	Rs. 50/= per kg
	6006.90	-	Other	Rs. 50/= per kg
<b>61.01</b>			<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.</b>	
	6101.20	-	Of cotton	30% or Rs. 75/= per unit
	6101.30	-	Of man-made fibres	30% or Rs. 75/= per unit
	6101.90	-	Of other textile materials	30% or Rs. 75/= per unit
<b>61.02</b>			<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.</b>	
	6102.10	-	Of wool or fine animal hair	30% or Rs. 75/= per unit
	6102.20	-	Of cotton	30% or Rs. 75/= per unit
	6102.30	-	Of man-made fibres	30% or Rs. 75/= per unit
	6102.90	-	Of other textile materials	30% or Rs. 75/= per unit
<b>61.03</b>			<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b>	
	6103.10	-	Suits	30% or Rs. 75/= per unit
		-	Ensembles :	
	6103.22	--	Of cotton	30% or Rs. 75/= per unit
	6103.23	--	Of synthetic fibres	30% or Rs. 75/= per unit
	6103.29	--	Of other textile materials	30% or Rs. 75/= per unit
		-	Jackets and blazers:	
	6103.31	--	Of wool or fine animal hair	30% or Rs. 75/= per unit
	6103.32	--	Of cotton	30% or Rs. 75/= per unit

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	6103.33	--	Of synthetic fibres	30% or Rs. 75/= per unit
	6103.39	--	Of other textile materials	30% or Rs. 75/= per unit
		-	Trousers, bib and brace overalls, breeches and shorts :	
	6103.41	--	Of wool or fine animal hair	30% or Rs. 75/= per unit
	6103.42	--	Of cotton	30% or Rs. 75/= per unit
	6103.43	--	Of synthetic fibres	30% or Rs. 75/= per unit
	6103.49	--	Of other textile materials	30% or Rs. 75/= per unit
<b>61.04</b>			<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b>	
		-	Suits :	
	6104.13	--	Of synthetic fibres	30% or Rs. 75/= per unit
	6104.19	--	Of other textile materials	30% or Rs. 75/= per unit
		-	Ensembles :	
	6104.22	--	Of cotton	30% or Rs. 75/= per unit
	6104.23	--	Of synthetic fibres	30% or Rs. 75/= per unit
	6104.29	--	Of other textile materials	30% or Rs. 75/= per unit
		-	Jackets and blazers :	
	6104.31	--	Of wool or fine animal hair	30% or Rs. 75/= per unit
	6104.32	--	Of cotton	30% or Rs. 75/= per unit
	6104.33	--	Of synthetic fibres	30% or Rs. 75/= per unit
	6104.39	--	Of other textile materials	30% or Rs. 75/= per unit
		-	Dresses :	
	6104.41	--	Of wool or fine animal hair	30% or Rs. 75/= per unit
	6104.42	--	Of cotton	30% or Rs. 75/= per unit
	6104.43	--	Of synthetic fibres	30% or Rs. 75/= per unit
	6104.44	--	Of artificial fibres	30% or Rs. 75/= per unit
	6104.49	--	Of other textile materials	30% or Rs. 75/= per unit
		-	Skirts and divided skirts :	
	6104.51	--	Of wool or fine animal hair	30% or Rs. 75/= per unit
	6104.52	--	Of cotton	30% or Rs. 75/= per unit
	6104.53	--	Of synthetic fibres	30% or Rs. 75/= per unit
	6104.59	--	Of other textile materials	30% or Rs. 75/= per unit
		-	Trousers, bib and brace overalls, breeches and shorts :	
	6104.61	--	Of wool or fine animal hair	30% or Rs. 75/= per unit
	6104.62	--	Of cotton	30% or Rs. 75/= per unit
	6104.63	--	Of synthetic fibres	30% or Rs. 75/= per unit
	6104.69	--	Of other textile materials	30% or Rs. 75/= per unit
<b>61.05</b>			<b>Men's or boys' shirts, knitted or crocheted.</b>	
	6105.10	-	Of cotton	30% or Rs. 75/= per unit

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	6105.20	-	Of man-made fibres	30% or Rs. 75/= per unit
	6105.90	-	Of other textile materials	30% or Rs. 75/= per unit
<b>61.06</b>			<b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.</b>	
	6106.10	-	Of cotton	30% or Rs. 75/= per unit
	6106.20	-	Of man-made fibres	30% or Rs. 75/= per unit
	6106.90	-	Of other textile materials	30% or Rs. 75/= per unit
<b>61.07</b>			<b>Men's or boy's underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>	
		-	Underpants and briefs :	
	6107.11	--	Of cotton	25% or Rs. 60/= per unit
	6107.12	--	Of man-made fibres	25% or Rs. 60/= per unit
	6107.19	--	Of other textile materials	25% or Rs. 60/= per unit
		-	Nightshirts and pyjamas :	
	6107.21	--	Of cotton	25% or Rs. 60/= per unit
	6107.22	--	Of man-made fibres	25% or Rs. 60/= per unit
	6107.29	--	Of other textile materials	25% or Rs. 60/= per unit
		-	Other :	
	6107.91	--	Of cotton	25% or Rs. 60/= per unit
	6107.99	--	Of other textile materials	25% or Rs. 60/= per unit
<b>61.08</b>			<b>Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>	
		-	Slips and petticoats :	
	6108.11	--	Of man-made fibres	25% or Rs. 60/= per unit
	6108.19	--	Of other textile materials	25% or Rs. 60/= per unit
		-	Briefs and panties :	
	6108.21	--	Of cotton	25% or Rs. 60/= per unit
	6108.22	--	Of man-made fibres	25% or Rs. 60/= per unit
	6108.29	--	Of other textile materials	25% or Rs. 60/= per unit
		-	Nightdresses and pyjamas :	
	6108.31	--	Of cotton	25% or Rs. 60/= per unit
	6108.32	--	Of man-made fibres	25% or Rs. 60/= per unit
	6108.39	--	Of other textile materials	25% or Rs. 60/= per unit
		-	Other :	
	6108.91	--	Of cotton	25% or Rs. 60/= per unit
	6108.92	--	Of man-made fibres	25% or Rs. 60/= per unit
	6108.99	--	Of other textile materials	25% or Rs. 60/= per unit

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
<b>61.09</b>			<b>T-shirts, singlets and other vests, knitted or crocheted.</b>	
	6109.10	-	Of cotton	30% or Rs. 75/= per unit
	6109.90	-	Of other textile materials	30% or Rs. 75/= per unit
<b>61.10</b>			<b>Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.</b>	
		-	Of wool or fine animal hair :	
	6110.11	--	Of wool	30% or Rs.75/= per unit
	6110.12	--	Of Kashmir (cashmere) goats	30% or Rs. 75/= per unit
	6110.19	--	Other	30% or Rs. 75/= per unit
	6110.20	-	Of cotton	30% or Rs. 75/= per unit
	6110.30	-	Of man-made fibres	30% or Rs. 75/= per unit
	6110.90	-	Of other textile materials	30% or Rs. 75/= per unit
<b>61.11</b>			<b>Babies' garments and clothing accessories, knitted or crocheted.</b>	
	6111.20	-	Of cotton	25% or Rs. 60/= per kg
	6111.30	-	Of synthetic fibres	25% or Rs. 60/= per kg
	6111.90	-	Of other textile materials	25% or Rs. 60/= per kg
<b>61.12</b>			<b>Track suits, ski suits and swimwear, knitted or crocheted.</b>	
		-	Track suits :	
	6112.11	--	Of cotton	25% or Rs. 60/= per unit
	6112.12	--	Of synthetic fibres	25% or Rs. 60/= per unit
	6112.19	--	Of other textile materials	30% or Rs. 75/= per unit
	6112.20	-	Ski suits	30% or Rs. 75/= per unit
		-	Men's or boys' swimwear :	
	6112.31	--	Of synthetic fibres	30% or Rs. 75/= per unit
	6112.39	--	Of other textile materials	30% or Rs. 75/= per unit
		-	Women's or girls' swimwear :	
	6112.41	--	Of synthetic fibres	30% or Rs. 75/= per unit
	6112.49	--	Of other textile materials	30% or Rs. 75/= per unit
<b>61.13</b>	6113.00		<b>Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.</b>	30% or Rs. 75/= per kg
<b>61.14</b>			<b>Other garments, knitted or crocheted.</b>	
	6114.20	-	Of cotton	25% or Rs. 60/= per kg
	6114.30	-	Of man-made fibres	25% or Rs. 60/= per kg



H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	6114.90	-	Of other textile materials	25% or Rs. 60/= per kg
<b>61.15</b>			<b>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.</b>	
	6115.10	-	Graduated compression hosiery, (for example, stockings for varicose veins)	25% or Rs. 625/= per kg
		-	Other Panty hose and tights :	
	6115.21	--	Of synthetic fibres, measuring per single yarn less than 67 decitex	25% or Rs. 625/= per kg
	6115.22	--	Of synthetic fibres, measuring per single yarn 67 decitex or more	25% or Rs. 625/= per kg
	6115.29	--	Of other textile materials	25% or Rs. 625/= per kg
	6115.30	-	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	25% or Rs. 625/= per kg
		-	Other :	
	6115.94	--	Of wool or fine animal hair	25% or Rs. 625/= per kg
	6115.95	--	Of cotton	25% or Rs. 625/= per kg
	6115.96	--	Of synthetic fibres	25% or Rs. 625/= per kg
	6115.99	--	Of other textile materials	25% or Rs. 625/= per kg
<b>61.16</b>			<b>Gloves, mittens and mitts, knitted or crocheted.</b>	
	6116.10	-	Impregnated, coated or covered with plastics or rubber	25% or Rs. 60/= per kg
		-	Other :	
	6116.91	--	Of wool or fine animal hair	25% or Rs. 60/= per kg
	6116.92	--	Of cotton	25% or Rs. 60/= per kg
	6116.93	--	Of synthetic fibres	25% or Rs. 60/= per kg
	6116.99	--	Of other textile materials	25% or Rs. 60/= per kg
<b>61.17</b>			<b>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.</b>	
	6117.10	-	Shawls, scarves, mufflers, mantillas, veils and the like	25% or Rs. 60/= per kg
	6117.80	-	Other accessories :	
	6117.80.10	----	Knee and ankle guards	25% or Rs. 60/= per kg
	6117.80.20	----	Ties, bow ties and cravats	25% or Rs. 60/= per kg
	6117.80.90	----	Other	25% or Rs. 60/= per kg
<b>62.01</b>			<b>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.</b>	
		-	Overcoats, raincoats, car-coats, capes, cloaks and similar articles :	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	6201.11	--	Of wool or fine animal hair	30% or Rs 75/= per unit
	6201.12	--	Of cotton	30% or Rs 75/= per unit
	6201.13	--	Of man-made fibres	30% or Rs 75/= per unit
	6201.19	--	Of other textile materials	30% or Rs 75/= per unit
		-	Other :	
	6201.91	--	Of wool or fine animal hair	30% or Rs 75/= per unit
	6201.92	--	Of cotton	30% or Rs 75/= per unit
	6201.93	--	Of man-made fibres	30% or Rs 75/= per unit
	6201.99	--	Of other textile materials	30% or Rs 75/= per unit
<b>62.02</b>			<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.</b>	
		-	Overcoats, raincoats, car-coats, capes, cloaks and similar articles :	
	6202.11	--	Of wool or fine animal hair	30% or Rs 75/= per unit
	6202.12	--	Of cotton	30% or Rs 75/= per unit
	6202.13	--	Of man-made fibres	30% or Rs 75/= per unit
	6202.19	--	Of other textile materials	30% or Rs 75/= per unit
		-	Other :	
	6202.91	--	Of wool or fine animal hair	30% or Rs 75/= per unit
	6202.92	--	Of cotton	30% or Rs 75/= per unit
	6202.93	--	Of man-made fibres	30% or Rs 75/= per unit
	6202.99	--	Of other textile materials	30% or Rs 75/= per unit
<b>62.03</b>			<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>	
		-	Suits :	
	6203.11	--	Of wool or fine animal hair	30% or Rs 75/= per unit
	6203.12	--	Of synthetic fibres	30% or Rs 75/= per unit
	6203.19	--	Of other textile materials	30% or Rs 75/= per unit
		-	Ensembles :	
	6203.22	--	Of cotton	30% or Rs 75/= per unit
	6203.23	--	Of synthetic fibres	30% or Rs 75/= per unit
	6203.29	--	Of other textile materials	30% or Rs 75/= per unit
		-	Jackets and blazers :	
	6203.31	--	Of wool or fine animal hair	30% or Rs 75/= per unit
	6203.32	--	Of cotton	30% or Rs 75/= per unit
	6203.33	--	Of synthetic fibres	30% or Rs 75/= per unit
	6203.39	--	Of other textile materials	30% or Rs 75/= per unit
		-	Trousers, bib and brace overalls, breeches and shorts :	
	6203.41	--	Of wool or fine animal hair	30% or Rs 75/= per unit
	6203.42	--	Of cotton	30% or Rs 75/= per unit

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	6203.43	--	Of synthetic fibres	30% or Rs 75/= per unit
	6203.49	--	Of other textile materials	30% or Rs 75/= per unit
<b>62.04</b>			<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>	
		-	Suits :	
	6204.11	--	Of wool or fine animal hair	30% or Rs 75/= per unit
	6204.12	--	Of cotton	30% or Rs 75/= per unit
	6204.13	--	Of synthetic fibres	30% or Rs 75/= per unit
	6204.19	--	Of other textile materials	30% or Rs 75/= per unit
		-	Ensembles :	
	6204.21	--	Of wool or fine animal hair	30% or Rs 75/= per unit
	6204.22	--	Of cotton	30% or Rs 75/= per unit
	6204.23	--	Of synthetic fibres	30% or Rs 75/= per unit
	6204.29	--	Of other textile materials	30% or Rs 75/= per unit
		-	Jackets and blazers :	
	6204.31	--	Of wool or fine animal hair	30% or Rs 75/= per unit
	6204.32	--	Of cotton	30% or Rs 75/= per unit
	6204.33	--	Of synthetic fibres	30% or Rs 75/= per unit
	6204.39	--	Of other textile materials	30% or Rs 75/= per unit
		-	Dresses :	
	6204.41	--	Of wool or fine animal hair	30% or Rs 75/= per unit
	6204.42	--	Of cotton	30% or Rs 75/= per unit
	6204.43	--	Of synthetic fibres	30% or Rs 75/= per unit
	6204.44	--	Of artificial fibres	30% or Rs 75/= per unit
	6204.49	--	Of other textile materials	30% or Rs 75/= per unit
		-	Skirts and divided skirts :	
	6204.51	--	Of wool or fine animal hair	30% or Rs 75/= per unit
	6204.52	--	Of cotton	30% or Rs 75/= per unit
	6204.53	--	Of synthetic fibres	30% or Rs 75/= per unit
	6204.59	--	Of other textile materials	30% or Rs 75/= per unit
		-	Trousers, bib and brace overalls, breeches and shorts :	
	6204.61	--	Of wool or fine animal hair	30% or Rs 75/= per unit
	6204.62	--	Of cotton	30% or Rs 75/= per unit
	6204.63	--	Of synthetic fibres	30% or Rs 75/= per unit
	6204.69	--	Of other textile materials	30% or Rs 75/= per unit
<b>62.05</b>			<b>Men's or boys' shirts.</b>	
	6205.20	-	Of cotton	30% or Rs 75/= per unit
	6205.30	-	Of man-made fibres	30% or Rs 75/= per unit
	6205.90	-	Of other textile materials :	
	6205.90.10	----	Of wool or fine animal hair	30% or Rs 75/= per unit

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	6205.90.90	----	Other	30% or Rs 75/= per unit
<b>62.06</b>			<b>Women's or girls' blouses, shirts and shirt-blouses.</b>	
	6206.10	-	Of silk or silk waste	30% or Rs 75/= per unit
	6206.20	-	Of wool or fine animal hair	30% or Rs 75/= per unit
	6206.30	-	Of cotton	30% or Rs 75/= per unit
	6206.40	-	Of man-made fibres	30% or Rs 75/= per unit
	6206.90	-	Of other textile materials	30% or Rs 75/= per unit
<b>62.07</b>			<b>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.</b>	
		-	Underpants and briefs :	
	6207.11	--	Of cotton	30% or Rs 75/= per unit
	6207.19	--	Of other textile materials	30% or Rs 75/= per unit
		-	Nightshirts and pyjamas :	
	6207.21	--	Of cotton	30% or Rs 75/= per unit
	6207.22	--	Of man-made fibres	30% or Rs 75/= per unit
	6207.29	--	Of other textile materials	30% or Rs 75/= per unit
		-	Other :	
	6207.91	--	Of cotton	30% or Rs 75/= per unit
	6207.99	--	Of other textile materials	30% or Rs 75/= per unit
<b>62.08</b>			<b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.</b>	
		-	Slips and petticoats :	
	6208.11	--	Of man-made fibres	25% or Rs. 60/= per unit
	6208.19	--	Of other textile materials	25% or Rs. 60/= per unit
		-	Nightdresses and pyjamas :	
	6208.21	--	Of cotton	25% or Rs. 60/= per unit
	6208.22	--	Of man-made fibres	25% or Rs. 60/= per unit
	6208.29	--	Of other textile materials	25% or Rs. 60/= per unit
		-	Other :	
	6208.91	--	Of cotton	25% or Rs. 60/= per kg
	6208.92	--	Of man-made fibres	25% or Rs. 60/= per kg
	6208.99	--	Of other textile materials	25% or Rs. 60/= per kg
<b>62.09</b>			<b>Babies' garments and clothing accessories.</b>	
	6209.20	-	Of cotton	25% or Rs. 60/= per kg
	6209.30	-	Of synthetic fibres	25% or Rs. 60/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	6209.90	-	Of other textile materials	25% or Rs. 60/= per kg
<b>62.10</b>			<b>Garments, made up of fabrics of heading 56.02, 56.03, 59.06 &amp; 59.07.</b>	
	6210.10	-	Of fabrics of heading 56.02 or 56.03	30% or Rs. 75/= per kg
	6210.20	-	Other garments, of the type described in subheadings 6201.11 to 6201.19	30% or Rs. 75/= per unit
	6210.30	-	Other garments, of the type described in subheadings 6202.11 to 6202.19	30% or Rs. 75/= per unit
	6210.40	-	Other men's or boys' garments	30% or Rs. 75/= per kg
	6210.50	-	Other women's or girls' garments	30% or Rs. 75/= per kg
<b>62.11</b>			<b>Track suits, ski suits and swimwear; other garments.</b>	
		-	Swimwear :	
	6211.11	--	Men's or boys'	30% or Rs. 75/= per unit
	6211.12	--	Women's or girls'	30% or Rs. 75/= per unit
	6211.20	-	Ski suits	30% or Rs. 75/= per unit
		-	Other garments, men's or boys' :	
	6211.32	--	Of cotton	30% or Rs. 75/= per kg
	6211.33	--	Of man-made fibres	30% or Rs. 75/= per kg
	6211.39	--	Of other textile materials	30% or Rs. 75/= per kg
		-	Other garments, women's or girls' :	
	6211.41	--	Of wool or fine animal hair	30% or Rs. 75/= per kg
	6211.42	--	Of cotton:	
	6211.42.10	----	Sarees	30% or Rs. 75/= per kg
	6211.42.90	----	Other	30% or Rs. 75/= per kg
	6211.43	--	Of man-made fibres :	
	6211.43.10	----	Sarees	30% or Rs. 75/= per kg
	6211.43.90	----	Other	30% or Rs. 75/= per kg
	6211.49	--	Of other textile materials :	
	6211.49.10	----	Sarees	30% or Rs. 75/= per kg
	6211.49.90	----	Other	30% or Rs. 75/= per kg
<b>62.12</b>			<b>Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</b>	
	6212.10	-	Brassieres	30% or Rs. 75/= per kg
	6212.20	-	Girdles and panty-girdles	30% or Rs. 75/= per kg
	6212.30	-	Corselettes	30% or Rs. 75/= per kg
	6212.90	-	Other	30% or Rs. 75/= per kg
<b>62.13</b>			<b>Handkerchiefs.</b>	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	6213.20	-	Of cotton	30% or Rs. 75/= per kg
	6213.90	-	Of other textile materials	30% or Rs. 75/= per kg
<b>62.14</b>			<b>Shawls, scarves, mufflers, mantillas, veils and the like.</b>	
	6214.10	-	Of silk or silk waste	25% or Rs. 60/= per unit
	6214.20	-	Of wool or fine animal hair	25% or Rs. 60/= per unit
	6214.30	-	Of synthetic fibres	25% or Rs. 60/= per unit
	6214.40	-	Of artificial fibres	25% or Rs. 60/= per unit
	6214.90	-	Of other textile materials	25% or Rs. 60/= per unit
<b>62.15</b>			<b>Ties, bow ties and cravats.</b>	
	6215.10	-	Of silk or silk waste	30% or Rs. 75/= per kg
	6215.20	-	Of man-made fibres	30% or Rs. 75/= per kg
	6215.90	-	Of other textile materials	30% or Rs. 75/= per kg
<b>62.16</b>	6216.00		<b>Gloves, mittens and mitts.</b>	30% or Rs. 60/= per kg
<b>63.01</b>			<b>Blankets and traveling rugs.</b>	
	6301.10	-	Electric blankets	30% or Rs. 75/= per unit
	6301.20	-	Blankets (other than electric blankets) and traveling rugs, of wool or of fine animal hair	30% or Rs. 75/= per kg
	6301.30	-	Blankets (other than electric blankets) and traveling rugs, of cotton	30% or Rs. 75/= per kg
	6301.40	-	Blankets (other than electric blankets) and traveling rugs, of synthetic fibres	30% or Rs. 75/= per kg
	6301.90	-	Other blankets and traveling rugs	30% or Rs. 75/= per kg
<b>63.02</b>			<b>Bed linen, table linen, toilet linen and kitchen linen.</b>	
	6302.10	-	Bed linen, knitted or crocheted	30% or Rs. 75/= per kg
		-	Other bed linen, printed :	
	6302.21	--	Of cotton	30% or Rs. 75/= per kg
	6302.22	--	Of man-made fibres	30% or Rs. 75/= per kg
	6302.29	--	Of other textile material	30% or Rs. 75/= per kg
		-	Other bed linen :	
	6302.31	--	Of cotton	30% or Rs. 75/= per kg
	6302.32	--	Of man-made fibres	30% or Rs. 75/= per kg
	6302.39	--	Of other textile material	30% or Rs. 75/= per kg
	6302.40	-	Table linen, knitted or crocheted	30% or Rs. 75/= per kg
		-	Other table linen :	
	6302.51	--	Of cotton	30% or Rs. 75/= per kg
	6302.53	--	Of man-made fibres	30% or Rs. 75/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	6302.59	--	Of other textile material	30% or Rs. 75/= per kg
	6302.60	-	Toilet linen and kitchen linen, of terry toweling or similar terry fabrics, of cotton	30% or Rs. 75/= per kg
		-	Other :	
	6302.91	--	Of cotton	30% or Rs. 75/= per kg
	6302.93	--	Of man-made fibres	30% or Rs. 75/= per kg
	6302.99	--	Of other textile material	30% or Rs. 75/= per kg
<b>63.03</b>			<b>Curtains (including drapes) and interior blinds; curtain or bed valances.</b>	
		-	Knitted or crocheted :	
	6303.12	--	Of synthetic fibers	30% or Rs. 60/= per kg
	6303.19	--	Of other textile material	30% or Rs. 60/= per kg
		-	Other :	
	6303.91	--	Of cotton	30% or Rs. 60/= per kg
	6303.99	--	Of other textile material	30% or Rs. 60/= per kg
<b>63.04</b>			<b>Other furnishing articles, excluding those of heading 94.04.</b>	
		-	Bedspreads :	
	6304.19	--	Other	30% or Rs. 75/= per kg
		-	Other :	
	6304.91	--	Knitted or crocheted	30% or Rs. 75/= per kg
	6304.92	--	Not knitted or crocheted, of cotton	30% or Rs. 75/= per kg
	6304.93	--	Not knitted or crocheted, of synthetic fibres	30% or Rs. 75/= per kg
	6304.99	--	Not knitted or crocheted, of other textile materials	30% or Rs. 75/= per kg
<b>63.05</b>			<b>Sacks and bags, of a kind used for the packing of goods.</b>	
	6305.10	-	Of jute or of other textile bast fibres of heading 53.03 :	
	6305.10.10	----	Jute bags not knitted or crocheted	25%
	6305.10.90	----	Other	25%
		-	Of man-made textile materials :	
	6305.32	--	Flexible intermediate bulk containers	25%
	6305.33	--	Other, of polyethylene or polypropylene strip or the like	25%
	6305.39	--	Other	25%
	6305.90	-	Of other textile materials	25%
<b>63.06</b>			<b>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.</b>	
		-	Tarpaulins, awnings and sunblinds :	
	6306.12	--	Of synthetic fibres	15%
	6306.19	--	Of other textile materials	15%

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
		-	Tents:	
	6306.22	--	Of synthetic fibres	30%
	6306.29	--	Of other textile materials	30%
	6306.30	-	Sails	30%
	6306.40	-	Pneumatic mattresses	30%
		-	Other:	
	6306.91	--	Of cotton	30%
	6306.99	--	Of other textile materials	30%
<b>63.07</b>			<b>Other made up articles, including dress patterns.</b>	
	6307.10	-	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	30%
	6307.20	-	Life-jackets and life-belts	30%
	6307.90	-	Other	30%
<b>63.08</b>	6308.00		<b>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.</b>	30% or Rs. 50/= per kg
<b>63.09</b>	6309.00		<b>Worn clothing and other worn articles :</b>	
	6309.00.10	----	Blankets	30%
	6309.00.90	----	Other	30%
<b>63.10</b>			<b>Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.</b>	
	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%
<b>64.01</b>			<b>Water proof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, reverting, nailing, screwing, plugging or similar processes.</b>	
	6401.10	-	Footwear incorporating a protective metal toe-cap	30% or Rs. 400/= per pair
		-	Other footwear :	
	6401.92	--	Covering the ankle but not covering the knee	30% or Rs. 400/= per pair
	6401.99	--	Other	30% or Rs. 400/= per pair



H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
<b>64.02</b>		<b>Other footwear with outer soles and uppers of rubber or plastics.</b>	
		- Sports footwear :	
	6402.12	-- Ski-boots, and cross-country ski footwear and snowboard boots	30% or Rs. 400/= per pair
	6402.19	-- Other	30% or Rs. 400/= per pair
	6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs	30% or Rs. 400/= per pair
		- Other footwear :	
	6402.91	-- Covering the ankle	30% or Rs. 400/= per pair
	6402.99	-- Other	30% or Rs. 400/= per pair
<b>64.03</b>		<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</b>	
		- Sports footwear :	
	6403.12	-- Ski-boots, cross-country ski footwear and snowboard boots	30% or Rs. 400/= per pair
	6403.19	-- Other	30% or Rs. 400/= per pair
	6403.20	- Foot wear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	30% or Rs. 400/= per pair
	6403.40	- Other footwear, incorporating a protective metal toe-cap	30% or Rs. 400/= per pair
		- Other footwear with outer soles of leather :	
	6403.51	-- Covering the ankle	30% or Rs. 400/= per pair
	6403.59	-- Other	30% or Rs. 400/= per pair
		- Other footwear :	
	6403.91	-- Covering the ankle	30% or Rs. 400/= per pair
	6403.99	-- Other	30% or Rs. 400/= per pair
<b>64.04</b>		<b>Footwear with outer soles of rubber, plastics leather or composition leather and uppers of textile materials.</b>	
		- Footwear with outer soles of rubber or plastics :	
	6404.11	-- Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	30% or Rs. 400/= per pair
	6404.19	-- Other	30% or Rs. 400/= per pair
	6404.20	- Footwear with outer soles of leather or composition leather	30% or Rs. 400/= per pair
<b>64.05</b>		<b>Other footwear.</b>	
	6405.10	- With uppers of leather or composition leather	30% or Rs. 400/= per pair
	6405.20	- With uppers of textile materials	30% or Rs. 400/= per pair
	6405.90	- Other	30% or Rs. 400/= per pair
<b>64.06</b>		<b>Parts of footwear (including uppers whether or not attached to soles other than outer soles) ; removable in-soles, heels cushions and similar articles;gaiters, leggings and similar articles, and parts thereof.</b>	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	6406.20	--	Outer soles and heels, of rubber or plastics :	
	6406.20.90	-	Other	15%
<b>65.01</b>	6501.00		<b>Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.</b>	30% or Rs. 100/= per kg
<b>65.02</b>	6502.00		<b>Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.</b>	30% or Rs. 100/= per kg
<b>65.04</b>	6504.00		<b>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.</b>	30% or Rs. 100/= per kg
<b>65.05</b>			<b>Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.</b>	
	6505.10	-	Hair-nets	30% or Rs. 100/= per kg
	6505.90	-	Other	30% or Rs. 100/= per kg
<b>65.06</b>			<b>Other headgear, whether or not lined or trimmed.</b>	
	6506.10	-	Safety headgear	25% or Rs. 200/= per unit
		-	Other :	
	6506.91	--	Of rubber or of plastics :	
	6506.91.10	----	Bathing caps	30% or Rs. 100/= per kg
	6506.91.90	----	Other	30% or Rs. 100/= per kg
	6506.99	--	Of other materials :	
	6506.99.10	----	Bathing caps	30% or Rs. 100/= per kg
	6506.99.90	----	Other	30% or Rs. 100/= per kg
<b>65.07</b>	6507.00		<b>Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.</b>	30% or Rs. 100/= per kg
<b>66.01</b>			<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).</b>	
	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
<b>67.01</b>	6701.00		<b>Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and article thereof (other than goods of heading 05.05 and worked quills and scapes).</b>	30%

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
<b>67.02</b>			<b>Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.</b>	
	6702.10	-	Of plastics	35% or Rs. 125/= per kg
	6702.90	-	Of other materials	35% or Rs. 125/= per kg
<b>67.03</b>	6703.00		Human hair, dressed, thined, bleached or otherwise worked; wool or other animal hair or other textile materials prepared for used in making wigs or the like	10%
<b>67.04</b>			Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or textile materials or articles of human hair not elsewhere specified or included.	
			Of synthetic textile material :	
	6704.11		Complete wigs	10%
	6704.19		Other	10%
	6704.20		Of human hair	10%
	6704.90		Of other materials	10%
<b>68.01</b>	6801.00		Setts, curb stones and land stones, of natural stones (except slate)	10%
<b>68.02</b>			<b>Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing artificially coloured granules, chippings and powder, of natural stone (including slate).</b>	
	6802.10	-	Tiles cubes and similar articles, whether or not rectangular (including squares), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	20% or Rs. 30/= per kg
		-	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :	
	6802.21	--	Marble, travertine and alabaster	20% or Rs. 30/= per kg
	6802.23	--	Granite	20% or Rs. 30/= per kg
	6802.29	--	Other stone	20% or Rs. 30/= per kg
		-	Other :	
	6802.91	--	Marble, travertine and alabaster	
	6802.91.90	---	Other	20% or Rs. 30/= per kg
	6802.92	--	Other calcareous stone	20% or Rs. 30/= per kg
	6802.93	--	Granite	20% or Rs. 30/= per kg
	6802.99	--	Other Stone :	
	6802.99.90	----	Other	20% or Rs. 30/= per kg
<b>68.03</b>	6803.00		<b>Worked slate and articles of slate or of agglomerated slate.</b>	30% or Rs. 50/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
<b>68.05</b>			<b>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.</b>	
	6805.10	-	On a base of woven textile fabric only	10%
	6805.20	-	On a base of paper or paperboard only	10%
	6805.30	-	On a base of other materials	10%
<b>68.08</b>	6808.00		<b>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.</b>	25% or Rs. 50/= per kg
<b>68.09</b>			<b>Articles of plaster or of compositions based on plaster.</b>	
		-	Boards, sheets, panels, tiles and similar articles, not ornamented :	
	6809.11	--	Faced or reinforced with paper or paperboard only :	
	6809.11.10	----	Waste gypsum wallboard or plaster boading arising from the demolishing of building	35% or Rs. 10 per kg
	6809.11.90	----	Other	35% or Rs. 10 per kg
	6809.19	--	Other :	
	6809.19.10	----	Waste gypsum wallboard or laster board arising from the demolishing of building	35% or Rs. 15 per kg
	6809.19.90	----	Other	35% or Rs. 15 per kg
	6809.90	-	Other articles	35% or Rs. 15 per kg
<b>68.10</b>			<b>Articles of cement, of concrete or of artificial stone, either or not reinforced.</b>	
		-	Tiles, flagstones, bricks and similar articles :	
	6810.11	--	Building blocks and bricks :	
	6810.11.10	----	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%
<b>68.11</b>			<b>Articles of asbestos-cement, of cellulose fibre-cement or the like.</b>	
	6811.40	-	Containing asbestos :	
	6811.40.20	----	Other sheets, panels, tiles and similar articles	35%
	6811.40.90	----	Other	35%

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
		-	Not containing asbestos :	
	6811.82	--	Other sheets, panels, tiles and similar articles	35%
	6811.89	--	Other articles :	
	6811.89.90	----	Other	35%
<b>68.15</b>			<b>Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.</b>	
	6815.10	-	Non-electrical articles of graphite or other carbon	10%
	6815.20	-	Articles of peat	10%
		-	Other articles :	
	6815.91	--	Containing magnesite, dolomite or chromite	10%
	6815.99	--	Other	10%
<b>69.01</b>	6901.00		<b>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths :</b>	
	6901.00.90	----	Other	30%
<b>69.05</b>			<b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</b>	
	6905.10	-	Roofing tiles	30%
	6905.90	-	Other	30%
<b>69.06</b>	6906.00		<b>Ceramic pipes, conduits, guttering and pipe fittings.</b>	25%
<b>69.07</b>			<b>Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.</b>	
	6907.10	-	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm :	
	6907.10.10	----	Wall tiles	15%
	6907.10.90	----	Other	15%
	6907.90	-	Other :	
	6907.90.10	----	Wall tiles	15%
	6907.90.90	----	Other	15%
<b>69.08</b>			<b>Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.</b>	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	6908.10	-	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm :	
	6908.10.10	----	Wall tiles	15%
	6908.10.90	----	Other	15%
	6908.90	-	Other :	
	6908.90.10	----	Wall tiles	15%
	6908.90.90	----	Other	15%
<b>69.10</b>			<b>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.</b>	
	6910.10	-	Of porcelain or china :	
	6910.10.10	----	Squatting pans	30% or Rs. 600 per unit
	6910.10.90	----	Other	30% or Rs. 600 per unit
	6910.90	-	Other :	
	6910.90.10	----	Squatting pans	30% or Rs. 600 per unit
	6910.90.90	----	Other	30% or Rs. 600 per unit
<b>69.11</b>			<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</b>	
	6911.10	-	Tableware and kitchenware	30%
	6911.90	-	Other	30%
<b>69.12</b>	6912.00		<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china :</b>	
	6912.00.10	----	Tableware	30%
	6912.00.90	----	Other	30%
<b>69.13</b>			<b>Statuettes and other ornamental ceramic articles.</b>	
	6913.10	-	Of porcelain or china	30%
	6913.90	-	Other :	
	6913.90.10	----	Ornaments	30%
	6913.90.90	----	Other	30%
<b>69.14</b>			<b>Other ceramic articles.</b>	
	6914.10	-	Of porcelain or china :	
	6914.10.10	----	Handicraft	30%
	6914.10.90	----	Other	30%
	6914.90	-	Other :	
	6914.90.10	----	Handicraft	30%

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	6914.90.90	----	Other	30%
<b>70.05</b>			<b>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.</b>	
	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%
<b>70.07</b>			<b>Safety glass, consisting of toughened (tempered) or laminated glass.</b>	
		-	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%
<b>70.09</b>			<b>Glass mirrors, whether or not framed, including rear-view mirrors.</b>	
	7009.10	-	Rear-view mirrors for vehicles	30% or Rs.75/= per kg
		-	Other :	
	7009.91	--	Unframed	30% or Rs.75/= per kg
	7009.92	--	Framed	30% or Rs.75/= per kg
<b>70.13</b>			<b>Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).</b>	
	7013.10	-	Of glass-ceramics	30% or Rs. 40/= per kg
		-	Stemware drinking glasses other than of glass-ceramics :	
	7013.22	--	Of lead crystal	30% or Rs. 40/= per kg
	7013.28	--	Other	30% or Rs. 40/= per kg
		-	Other drinking glasses other than of glass-ceramics :	
	7013.33	--	Of lead crystal	30% or Rs. 40/= per kg
	7013.37	--	Other	30% or Rs. 40/= 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	30% or Rs. 40/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	7013.42	--	Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 <sup>0</sup> C to 300 <sup>0</sup> C	30% or Rs. 40/= per kg
	7013.49	--	Other	30% or Rs. 40/= per kg
		-	Other glassware :	
	7013.91	--	Of lead crystal	30% or Rs. 40/= per kg
	7013.99	--	Other :	
	7013.99.90	----	Other	30% or Rs. 40/= per kg
<b>70.16</b>			<b>Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.</b>	
	7016.10	-	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	35% or Rs. 60/= per kg
	7016.90	-	Other	35% or Rs. 60/= per kg
<b>72.04</b>			<b>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</b>	
	7204.10	-	Waste and scrap of cast iron	10%
		-	Waste and scrap of alloy steel :	
	7204.21	--	Of stainless steel	10%
	7204.29	--	Other	10%
	7204.30	-	Waste and scrap of tinned iron or steel	10%
		-	Other waste and scrap :	
	7204.41	--	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	10%
	7204.49	--	Other	10%
	7204.50	-	Remelting scrap ingots	10%
<b>72.13</b>			<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</b>	
	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
<b>72.16</b>			<b>Angles, shapes and sections of iron or non-alloy steel.</b>	
	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 :	



H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	7216.21	--	L sections	Rs. 15 per kg
	7216.22	--	T sections	Rs. 15 per kg
<b>73.06</b>			<b>Other tubes, pipes and hollow profiles (for example, open seam or welded, riveverted or similarly closed), of iron or steel.</b>	
	7306.40	-	Other, welded, of circular cross-section, of iron or non-alloy steel:	
	7306.40.10	---	Over 20 cm diameter	5%
	7306.40.90	---	Other	5%
<b>73.23</b>			<b>Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.</b>	
	7323.10	-	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	15%
		-	Other :	
	7323.91	--	Of cast iron, not enamelled	15%
	7323.92	--	Of cast iron, enamelled	15%
	7323.93	--	Of stainless steel	15%
	7323.94	--	Of iron (other than cast iron) or steel, enamelled	15%
	7323.99	--	Other	15%
<b>73.24</b>			<b>Sanitary ware and parts thereof, of iron or steel.</b>	
	7324.10	-	Sinks and wash basins, of stainless steel :	
	7324.10.10	----	Sinks	10%
		-	Baths :	
	7324.21	--	Of cast iron, whether or not enamelled	10%
	7324.29	--	Other	10%
<b>74.04</b>	7404.00		<b>Copper waste and scrap.</b>	30%
<b>74.18</b>			<b>Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.</b>	
		-	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :	
	7418.11	--	Pot scourers and scouring or polishing pads, gloves and the like	15%
	7418.19	--	Other :	
	7418.19.10	----	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	15%
	7418.19.90	----	Other	15%
	7418.20	-	Sanitary ware and parts thereof	15%

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
<b>74.19</b>			<b>Other articles of copper.</b>	
		-	Other :	
	7419.99	--	Other :	
	7419.99.90	----	Other	15%
<b>75.03</b>	7503.00		<b>Nickel waste and scrap.</b>	30%
<b>76.02</b>	7602.00		<b>Aluminium waste and scrap.</b>	30%
<b>76.10</b>			<b>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</b>	
	7610.10	-	Doors, windows and their frames and thresholds for doors	5%
	7610.90	-	Other	5%
<b>76.15</b>			<b>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.</b>	
		-	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :	
	7615.11	--	Pot scourers and scouring or polishing pads, gloves and the like	10%
	7615.19	--	Other :	
	7615.19.10	----	Pressure cookers and parts thereof	10%
	7615.19.90	----	Other	10%
	7615.20	-	Sanitary ware and parts thereof :	
	7615.20.10	----	Sinks	10%
<b>76.16</b>			<b>Other articles of aluminium.</b>	
	7616.10	-	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	5%
		-	Other :	
	7616.91	--	Cloth, grill, netting and fencing, of aluminium wire :	
	7616.91.10	---	Gauze cloth, grill and netting, reinforcing fabric of aluminium wire	5%
	7616.91.90	---	Other	5%
	7616.99	--	Other :	
	7616.99.10	---	Callots	5%
	7616.99.20	---	Rubber coagulating pans	5%

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	7616.99.30	---	Shoe lasts	5%
	7616.99.40	---	Expanded metal of aluminium	5%
	7616.99.50	---	Pims	5%
	7616.99.60	---	Ferrules	5%
	7616.99.90	---	Other	5%
<b>78.02</b>	7802.00		<b>Lead waste and scrap.</b>	30%
<b>79.02</b>	7902.00		<b>Zinc waste and scrap.</b>	30%
<b>80.02</b>	8002.00		<b>Tin waste and scrap.</b>	30%
<b>82.11</b>			<b>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.</b>	
	8211.10	-	Sets of assorted articles	15%
		-	Other :	
	8211.91	--	Table knives having fixed blades	15%
	8211.92	--	Other knives having fixed blades	15%
	8211.93	--	Knives having other than fixed blades	15%
	8211.94	--	Blades	15%
	8211.95	--	Handles of base metal	15%
<b>82.12</b>			<b>Razors and razor blades (including razor blade blanks in strips).</b>	
	8212.10	-	Razors :	
	8212.10.10	----	Heads of disposable razors (incomplete razors)	20%
	8212.10.90	----	Other	20%
	8212.20	-	Safety razor blades, including razor blade blanks in strips :	
	8212.20.90	----	Other	20%
	8212.90	-	Other parts	20%
<b>82.14</b>			<b>Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).</b>	
	8214.10	-	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefore	15% or Rs. 50/= per kg
	8214.20	-	Manicure or pedicure sets and instruments (including nail files)	15% or Rs. 50/= per kg
	8214.90	-	Other	15% or Rs. 50/= per kg
<b>82.15</b>			<b>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.</b>	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	8215.10	-	Sets of assorted articles containing at least one article plated with precious metal	15% or Rs. 50/= per kg
	8215.20	-	Other sets of assorted articles	15% or Rs. 50/= per kg
		-	Other :	
	8215.91	--	Plated with precious metal	15% or Rs. 50/= per kg
	8215.99	--	Other	15% or Rs. 50/= per kg
<b>83.01</b>			<b>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.</b>	
	8301.10	-	Padlocks	Rs. 30/= per kg
	8301.20	-	Locks of a kind used for motor vehicles	Rs. 30/= per kg
	8301.30	-	Locks of a kind used for furniture	Rs. 30/= per kg
	8301.40	-	Other locks	Rs. 30/= per kg
	8301.50	-	Clasps and frames with clasps, incorporating locks	Rs. 30/= per kg
	8301.60	-	Parts	Rs. 30/= per kg
	8301.70	-	Keys presented separately	Rs. 30/= per kg
<b>83.02</b>			<b>Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.</b>	
	8302.10	-	Hinges :	
	8302.10.10	----	Of aluminum	Rs. 30/= 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
<b>83.03</b>	8303.00		<b>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.</b>	Rs. 30/= per kg
<b>83.04</b>	8304.00		<b>Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.</b>	Rs. 30/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
<b>83.05</b>			<b>Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.</b>	
	8305.10	-	Fittings for loose-leaf binders or files	Rs. 30/= per kg
	8305.20	-	Staples in strips	Rs. 30/= per kg
	8305.90	-	Other, including parts	Rs. 30/= per kg
<b>83.06</b>			<b>Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.</b>	
	8306.10	-	Bells, gongs and the like :	
	8306.10.10	----	For bicycles	Rs. 30/= per kg
	8306.10.90	----	Other	Rs. 30/= per kg
		-	Statuettes and other ornaments :	
	8306.21	--	Plated with precious metal	Rs. 30/= per kg
	8306.29	--	Other	Rs. 30/= per kg
	8306.30	-	Photograph, picture or similar frames; mirrors	Rs. 30/= per kg
<b>83.07</b>			<b>Flexible tubing of base metal, with or without fittings.</b>	
	8307.10	-	Of iron or steel	10%
	8307.90	-	Of other base metal	10%
<b>83.08</b>			<b>Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, hand bags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.</b>	
	8308.10	-	Hooks, eyes and eyelets	Rs. 50/= per kg
	8308.20	-	Tubular or bifurcated rivets	Rs. 50/= per kg
	8308.90	-	Other, including parts	Rs. 50/= per kg
<b>83.09</b>			<b>Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.</b>	
	8309.10	-	Crown corks	Rs. 30/= per kg
	8309.90	-	Other :	
	8309.90.10	----	Roll-over capsules	Rs. 30/= per kg
	8309.90.20	----	Fastening of iron or steel for sealing bags	Rs. 30/= per kg
	8309.90.90	----	Other	Rs. 30/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
83.10	8310.00		<b>Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.</b>	Rs. 50/= per kg
84.23			<b>Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.</b>	
	8423.10	-	Personal weighing machines, including baby scales; household scales :	
	8423.10.20	----	Household scales	15%
85.39			<b>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; are-lamps.</b>	
	8539.22	--	Other, of a power not exceeding 200 W and for a voltage exceeding 100V	Rs. 20/= per unit
85.48			<b>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.</b>	
	8548.10	-	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :	
	8548.10.10	---	Waste and scrap of primary cells, primary batteries and electric accumulators	1%
	8548.10.20	---	Spent primary cells, spent primary batteries and spent electric accumulators	1%
	8548.90	-	Other	1%
87.06	8706.00		<b>Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05 :</b>	
	8706.00.50	----	Used chassis fitted with engines	10%
87.07			<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>	
	8707.10	-	For the vehicles of heading 87.03	10%
	8707.90	-	Other :	
	8707.90.10	----	Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments	10%
87.08			<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
		-	Other parts and accessories of bodies (including cabs) :	
	8708.29	--	Other :	
	8708.29.10	----	"Cut-portions" of bodies and cabs	10%
		-	Other parts and accessories :	
	8708.99	--	Other :	
	8708.99.40	----	"Cut-portions" of motor vehicles	10%
<b>87.12</b>	8712.00		<b>Bicycles and other cycles (including delivery tricycles), not motorised :</b>	
	8712.00.90	---	Other	Rs. 250/- per unit
<b>92.01</b>			<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</b>	
	9201.10	-	Upright pianos	1 %
	9201.20	-	Grand pianos	1 %
	9201.90	-	Other	1 %
<b>92.02</b>			<b>Other string musical instruments (for example, guitars, violins, harps).</b>	
	9202.10	-	Played with a bow	1 %
	9202.90	-	Other	1 %
<b>92.05</b>			<b>Other wind musical instruments (for example, clarinets, trumpets, bagpipes).</b>	
	9205.10	-	Brass-wind instruments	1 %
	9205.90	-	Other	1 %
<b>92.06</b>	9206.00		<b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).</b>	1 %
<b>92.07</b>			<b>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).</b>	
	9207.10	-	Keyboard instruments, other than accordions	1 %
	9207.90	-	Other	1 %
<b>92.08</b>			<b>Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.</b>	
	9208.10	-	Musical boxes	1 %

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	9208.90	-	Other	1 %
<b>94.01</b>			<b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.</b>	
	9401.20	-	Seats of a kind used for motor vehicles :	
	9401.20.10	----	Used	5%
	9401.20.90	----	Other	5%
	9401.30	-	Swivel seats with variable height adjustment :	
	9401.30.10	----	Used	5%
	9401.30.90	----	Other	5%
	9401.40	-	Seats other than garden seats or camping equipment, convertible into beds :	
	9401.40.10	----	Used	5%
	9401.40.90	----	Other	5%
			Seats of cane, osier, bamboo or similar materials:	
	9401.51	-	Of bamboo or rattan	
	9401.51.10	----	Used	5%
	9401.51.90	----	Other	5%
	9401.59	-	Other	
	9401.59.10	----	Used	5%
	9401.59.90	----	Other	5%
		-	Other seats, with wooden frames :	
	9401.61	--	Upholstered :	
	9401.61.10	----	Used	5%
	9401.61.90	----	Other	5%
	9401.69	--	Other :	
	9401.69.10	----	Used	5%
	9401.69.90	----	Other	5%
		-	Other seats, with metal frames :	
	9401.71	--	Upholstered :	
	9401.71.10	----	Used	5%
	9401.71.90	----	Other	5%
	9401.79	--	Other :	
	9401.79.10	----	Used	5%
	9401.79.90	----	Other	5%
	9401.80	-	Other seats :	
	9401.80.10	----	Used	5%
	9401.80.90	----	Other	5%
	9401.90	-	Parts :	
	9401.90.10	----	Used	5%
	9401.90.90	----	Other	5%



H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
<b>94.03</b>			<b>Other furniture and parts thereof.</b>	
	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%
	9403.20.90	----	Other	20%
	9403.30	-	Wooden furniture of a kind used in offices :	
	9403.30.10	----	Used	20%
	9403.30.90	----	Other	20%
	9403.40	-	Wooden furniture of a kind used in the kitchen :	
	9403.40.10	----	Used	20%
	9403.40.90	----	Other	20%
	9403.50	-	Wooden furniture of a kind used in the bedroom :	
	9403.50.10	----	Used	20%
	9403.50.90	----	Other	20%
	9403.60	-	Other wooden furniture :	
	9403.60.10	----	Used	20%
	9403.60.90	----	Other	20%
	9403.70	-	Furniture of plastics :	
	9403.70.10	----	Used	20%
	9403.70.90	----	Other	20%
		-	Furniture of other materials, including cane, osier, bamboo or similar materials :	
	9403.81		Of bamboo or rattan :	
	9403.81.10	----	Used	20%
	9403.81.90	----	Other	20%
	9403.89	-	Other :	
	9403.89.10	----	Used	20%
	9403.89.90	----	Other	20%
	9403.90	-	Parts :	
	9403.90.10	----	Used	20%
	9403.90.90	----	Other	20%
<b>94.04</b>			<b>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.</b>	
	9404.10	-	Mattress supports :	
	9404.10.10	----	Used	5%
	9404.10.90	----	Other	5%

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
		-	Mattresses :	
	9404.21	--	Of cellular rubber or plastics, whether or not covered :	
	9404.21.10	----	Used	5%
	9404.21.90	----	Other	5%
	9404.29	--	Of other materials :	
	9404.29.10	----	Unused rubberised coir pads, below 60 mm in thickness	5%
	9404.29.20	----	Unused coir pads or mattress for bedding, above 60 mm in thickness	5%
	9404.29.30	----	Used	5%
	9404.29.90	----	Other	5%
	9404.30	-	Sleeping bags :	
	9404.30.10	----	Used	5%
	9404.30.90	----	Other	5%
	9404.90	-	Other :	
	9404.90.10	----	Used	5%
	9404.90.90	----	Other	5%
<b>94.06</b>	9406.00		<b>Prefabricated buildings.</b>	10%
<b>95.03</b>	9503.00		<b>Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds :</b>	
	9503.00.10	-	<b>Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages;</b>	5 %
	9503.00.20	----	Dolls, remote controlled	5 %
	9503.00.30	----	Other dolls	5 %
	9503.00.40	-	Remote controlled stuffed toys representing animals or non-human creatures.	5 %
	9503.00.50	-	Other stuffed toys representing animals or non-human creatures.	5 %
	9503.00.60	----	Remote controlled electric trains, including tracks, signals and other accessories thereof; reduced-size ("size") model assembly kits, whether or not working models; construction sets and constructional toys; toy musical instruments and apparatus; puzzles; toys; put up in sets or outfits; toys and models, incorporating a motor	5 %
	9503.00.70	----	Other electric trains, including tracks, signals and other accessories thereof; reduced-size ("size") model assembly kits, whether or not working models; construction sets and constructional toys; toy musical instruments and apparatus; puzzles; toys; put up in sets or outfits; toys and models, incorporating a motor	5 %
	9503.00.80	-	Other, remote controlled:	5 %
	9503.00.90	----	Other	5 %
<b>95.04</b>			<b>Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.</b>	

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
	9504.90	- Other	5 %
<b>96.03</b>		<b>Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).</b>	
	9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles :	
	9603.10.10	---- Brooms made of coconut fibre	20% or Rs. 50/= per unit
	9603.10.20	---- Brooms made of other fibre	20% or Rs. 50/= per unit
	9603.10.30	---- Tawashi brushes made of 100% coconut fibre	20% or Rs. 50/= per unit
	9603.10.40	---- Tawashi brushes made of coconut fibre mixed with other vegetable fibre	20% or Rs. 50/= per unit
	9603.10.50	---- Tawashi brushes made of coir fibre mixed with artificial fibre	20% or Rs. 50/= per unit
	9603.10.60	---- Other brushes made of coconut fibre	20% or Rs. 50/= per unit
	9603.10.70	---- Brushes made of other fibre	20% or Rs. 50/= 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. 50/= per unit
	9603.29	-- Other	20% or Rs. 50/= 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
	9603.90	- Other	20% or Rs. 50/= per unit
<b>96.08</b>		<b>Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating 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.</b>	
	9608.10	- Ball point pens :	
	9608.10.10	---- Plastic	10% or Rs. 12/= per unit
	9608.10.90	---- Other	10% or Rs. 12/= per unit
	9608.20	- Felt tipped and other porous-tipped pens and markers :	
	9608.20.10	---- Plastic	10% or Rs. 12/= per unit
	9608.20.90	---- Other	10% or Rs. 12/= per unit
		- Fountain pens, stylograph pens and other pens :	
	9608.31	-- Indian ink drawing pens	10% or Rs. 12/= per unit
	9608.39	-- Other	10% or Rs. 12/= per unit
	9608.50	- Sets of articles from two more of the foregoing subheadings	10% or Rs. 12/= per unit

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of Cess (IV)
	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
<b>96.13</b>			<b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.</b>	
	9613.10	-	Pocket lighters, gas fuelled, non-refillable	25% or Rs. 60/= per unit
	9613.20	-	Pocket lighters, gas fuelled, refillable	25% or Rs. 60/= per unit
<b>97.01</b>			<b>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.</b>	
	9701.10	-	Paintings, drawings and pastels	5 %
	9701.90	-	Other	5 %