


රජයේ නිවේදනයයි

1979 අංක 40 දරන ශ්‍රී ලංකා අපනයන සංවර්ධන පනත

14 වැනි වගන්තිය යටතේ නියෝග

ආයෝජන ප්‍රවර්ධන අමාත්‍ය රනිල් වික්‍රමසිංහ වන මම මුදල්, ආර්ථික ස්ථායීකරණ සහ ජාතික ප්‍රතිපත්ති අමාත්‍යවරයාගේද, එකඟත්වය ඇතිව, 1979 අංක 40 දරන ශ්‍රී ලංකා අපනයන සංවර්ධන පනතේ 14 වගන්තිය මගින් මා වෙත පැවරී ඇති බලතල ප්‍රකාරව, 2020.11.17 දිනැති අංක 2202/6 දරන අති විශේෂ ගැසට් පත්‍රය මගින් ප්‍රකාශයට පත් කරන ලද නියමයෙහි උපලේඛනයේ සංයෝජන වාර්ගීකරණ අංක යටතේ නිශ්චිතව සඳහන් කර ඇති භාණ්ඩවලට අනුරූප, මෙහි උපලේඛනයෙහි IV වන තීරුවෙහි දක්වා ඇති අනුප්‍රමාණය පරිදි 2022 නොවැම්බර් මස ...15..... දින සිට බලපැවැත්වෙන ලෙස සෙස් බද්ද සංශෝධනය කරනු ලබන බව ප්‍රකාශ කරමි.


රනිල් වික්‍රමසිංහ
ආයෝජන ප්‍රවර්ධන අමාත්‍ය

2022 නොවැම්බර් මස ...14..... වන දින
ආයෝජන ප්‍රවර්ධන අමාත්‍යාංශයේදීය.

அரசாங்க அறிவித்தல்

1979 ஆம் ஆண்டின் 40 ஆம் இலக்க, இலங்கை ஏற்றுமதி அபிவிருத்தி சட்டம்

14 ஆம் பிரிவின் கீழான கட்டளை

1979 ஆம் ஆண்டின் 40 ஆம் இலக்க, இலங்கை ஏற்றுமதி அபிவிருத்தி சட்டத்தின் 14 ஆம் பிரிவின் கீழ் எனக்குரிதாக்கப்பட்டுள்ள, அதிகாரங்களுக்கமைவாக, இலங்கை சனநாயக சோசலிச குடியரசின் முதலீட்டு ஊக்குவிப்பு அமைச்சர் ரணில் விக்கிரமசிங்க ஆகிய நான், நிதி, பொருளாதார உறுதிப்பாடு மற்றும் தேசிய கொள்கைகள் அமைச்சரின் உடன்பாட்டுடன் 2022 நவம்பர் 14 ஆம் திகதிமுதல் பயன்வலுப்பெறும் வகையில் வகையில், இதனகத்துப் பின்னர் உள்ள அட்டவணையில் குறிப்பிடப்பட்டுள்ளது போல் இ.மு குறியீடுகளின் கீழ் விபரிக்கப்பட்டுள்ள பொருட்கள் தொடர்பாக, 2020.11.17 ஆம் திகதியிடப்பட்ட 2202/6 ஆம் இலக்க அதிவிசேட வர்த்தமானியில் அட்டவணையின் IV ஆவது நிரலிலுள்ள நேரொத்த பதிவில் குறிப்பீடு செய்யப்பட்ட செஸ் வரியின் பெறுமதியினை திருத்துவதற்கு கட்டளையிடுகின்றேன்.

ரணில் விக்கிரமசிங்க
நிதி, பொருளாதார உறுதிப்பாடு மற்றும்
தேசிய கொள்கைகள் அமைச்சர்

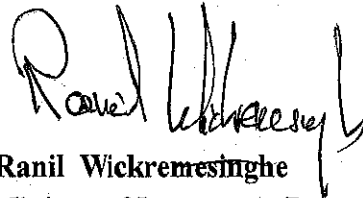
நிதி, பொருளாதார உறுதிப்பாடு மற்றும்
தேசிய கொள்கைகள் அமைச்சர்
கொழும்பு 01,
2022, நவம்பர் 14

Government Notification

Sri Lanka Export Development Act, No. 40 of 1979

Order under Section 14

By virtue of the powers vested in me by Section 14 of the Sri Lanka Export Development Act, No. 40 of 1979, I, Ranil Wickremesinghe, Minister of Investment Promotion with the concurrence of the Minister of Finance, Economic Stabilization and National Policies, do by this Order amend the rate of CESS specified in the corresponding entry in Column IV in the Schedule to the Extraordinary Gazette No. 2202/6 dated 17.11.2020, in respect of the articles described under the H.S. Codes as specified in the Schedule hereto, with effect from November 15, 2022.



Ranil Wickremesinghe
Minister of Investment Promotion

November 14, 2022
Ministry of Investment Promotion

SCHEDULE			
H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS (IV)
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	
		- Frozen:	
	0306.16	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	45 % or Rs. 320.00 Per Kg
	0306.17	-- Other shrimps and prawns	45 % or Rs. 320.00 Per Kg
		- Live, Fresh or chilled :	
	0306.35	-- Cold -water shrimps and prawns (Pandalus spp., Crangon crangon)	45 % or Rs. 280.00 Per Kg
	0306.36.10	--- Shrimps and Prawns Brood Stock (Penaeus monodon and Litopenaeus vannamei) approved by Department of Fisheries	45 % or Rs. 280.00 Per Kg
		- Other :	
	0306.36.90	--- Other	45 % or Rs. 280.00 Per Kg
	0306.95	-- Shrimps and prawns	45 % or Rs.260.00 Per Kg
04.03		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.	
	0403.10	- Yogurt	15 % or Rs. 550.00 Per Kg
	0403.90	- Other	15 % or Rs. 550.00 Per Kg
04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	
	0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	35 % or Rs.200.00 Per Kg
	0404.90	- Other	45 % or Rs. 900.00 Per Kg
04.05		Butter and other fats and oils derived from milk ; dairy spreads.	
	0405.10	- Butter	15 % or Rs. 550.00 Per Kg
	0405.20	- Dairy spreads	15 % or Rs.550.00 Per Kg
	0405.90	- Other	15 % or Rs. 500.00 Per Kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
04.06			Cheese and curd .	
	0406.10	-	Fresh (unripened or uncured) cheese, including whey cheese, and curd	30 % or Rs. 600.00 Per Kg
	0406.20	-	Grated or powdered cheese, of all kinds	30 % or Rs. 600.00 Per Kg
	0406.30	-	Processed cheese, not grated or powdered	45 % or Rs. 900.00 Per Kg
	0406.40	-	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	30 % or Rs. 600.00 Per Kg
	0406.90	-	Other cheese	45 % or Rs. 900.00 Per Kg
04.07			Birds' eggs, in shell, fresh, preserved or cooked.	
	0407.90	-	Others	15 % or Rs. 110.00 Per Kg
04.08			Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	
		-	Egg yolks :	
	0408.19	--	Other	45 % or Rs. 900.00 Per Kg
		-	Other :	
	0408.99	--	Other	45 % or Rs. 900.00 Per Kg
04.10	0410.00		Edible products of animal origin, not elsewhere specified or included.	45 % or Rs 900.00 Per Kg
06.03			Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
	0603.11	--	Roses	45 % or Rs. 400.00 Per Kg
	0603.12	--	Carnations	45 % or Rs. 400.00 Per Kg
	0603.13	--	Orchids	45 % or Rs. 400.00 Per Kg
	0603.14	--	Chrysanthemums	45 % or Rs. 400.00 Per Kg
	0603.15	--	Lilies (<i>Lilium</i> spp.)	45 % or Rs. 400.00 Per Kg
	603.19	--	Other :	
	0603.19.10	---	Anthuriums	45 % or Rs. 400.00 Per Kg
	0603.19.90	---	Other	45 % or Rs. 400.00 Per Kg
	0603.90	-	Other	45 % or Rs. 400.00 Per Kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
06.04			Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
	0604.20	-	Fresh	45 % or Rs. 400.00 Per Kg
	0604.90	-	Other	45 % or Rs. 400.00 Per Kg
07.02	0702.00		Tomatoes, fresh or chilled.	45 % or Rs. 300.00 Per Kg
07.03			Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	
	703.10	-	Onions and shallots :	
	0703.10.20	---	B' onions	15 % or Rs. 30.00 Per Kg
	0703.90	-	Leeks and other alliaceous vegetables	45 % or Rs. 200.00 Per Kg
07.04			Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	
	0704.10	-	Cauliflowers and headed broccoli	45 % or Rs. 200.00 Per Kg
	0704.20	-	Brussels sprouts	45 % or Rs. 200.00 Per Kg
	0704.90	-	Other	45 % or Rs. 200.00 Per Kg
07.05			Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	
	0705.11	--	Cabbage lettuce (head lettuce)	45 % or Rs. 200.00 Per Kg
	0705.19	--	Other	45 % or Rs. 200.00 Per Kg
	0705.21	--	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	45 % or Rs. 200.00 Per Kg
	0705.29	--	Other	45 % or Rs. 200.00 Per Kg
07.06			Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	
	0706.10	-	Carrots and turnips	45 % or Rs. 200.00 Per Kg
	0706.90	-	Other	45 % or Rs. 200.00 Per Kg
07.07	0707.00		Cucumbers and gherkins, fresh or chilled :	
	0707.00.10	---	Cucumbers	45 % or Rs. 200.00 Per Kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	0707.00.20	---	Gherkins	45 % or Rs. 200.00 Per Kg
07.08			Leguminous vegetables, shelled or unshelled, fresh or chilled.	
	0708.10	-	Peas (Pisum sativum)	45 % or Rs. 200.00 Per Kg
	0708.20	-	Beans (Vigna spp., Phaseolus spp.)	45 % or Rs. 200.00 Per Kg
	0708.90	-	Other leguminous vegetables	45 % or Rs. 200.00 Per Kg
07.09			Other vegetables, fresh or chilled.	
	0709.20	-	Asparagus	45 % or Rs. 200.00 Per Kg
	0709.30	-	Aubergines (egg-plants)	45 % or Rs. 200.00 Per Kg
	0709.40	-	Celery other than celeriac	45 % or Rs. 200.00 Per Kg
		-	Mushrooms and truffles :	
	0709.51	--	Mushrooms of the genus Agaricus	45 % or Rs. 200.00 Per Kg
	0709.59	--	Other	
	0709.59.10	----	Truffles	45 % or Rs. 200.00 Per Kg
	0709.59.90	---	Other	45 % or Rs. 200.00 Per Kg
	0709.60	-	Fruits of the genus Capsicum or of the genus Pimenta	45 % or Rs. 200.00 Per Kg
	0709.70	-	Spinach, New Zealand spinach and orache spinach (garden spinach)	45 % or Rs. 200.00 Per Kg
		-	Other :	
	0709.91	--	Globe artichokes	45 % or Rs. 200.00 Per Kg
	0709.92	--	Olives	45 % or Rs. 200.00 Per Kg
	0709.93	--	Pumpkins, squash and gourds (Cucurbita spp.)	45 % or Rs. 200.00 Per Kg
	0709.99	--	Other :	
		----	Sweet corn (Zea mays var.saccharata), whether or not on the cob:	
	0709.99.12	----	Other	45 % or Rs. 200.00 Per Kg
	0709.99.20	---	Other	45 % or Rs. 200.00 Per Kg
07.10			Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	
	0710.10	-	Potatoes :	
	0710.10.10	---	uncooked	30 % or Rs. 220.00 Per Kg
	0710.10.20	---	Cooked	30 % or Rs. 220.00 Per Kg
		-	Leguminous vegetables, shelled or unshelled :	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	0710.21	--	Peas (<i>Pisum sativum</i>) :	
	0710.21.10	---	uncooked	45 % or Rs. 300.00 Per Kg
	0710.21.20	---	Cooked	45 % or Rs. 300.00 Per Kg
	0710.22	--	Beans (<i>Vigna spp., Phaseolus spp.</i>) :	
	0710.22.10	---	uncooked	45 % or Rs. 300.00 Per Kg
	0710.22.20	---	Cooked	45 % or Rs. 300.00 Per Kg
	0710.29	--	Other :	
	0710.29.10	---	uncooked	45 % or Rs. 300.00 Per Kg
	0710.29.20	---	Cooked	45 % or Rs. 300.00 Per Kg
	0710.30	-	Spinach, New Zealand spinach and orache spinach (garden spinach) :	
	0710.30.10	---	uncooked	45 % or Rs. 300.00 Per Kg
	0710.30.20	---	Cooked	45 % or Rs. 300.00 Per Kg
	0710.40	-	Sweet corn :	
	0710.40.10	---	uncooked	45 % or Rs. 300.00 Per Kg
	0710.40.20	---	Cooked	45 % or Rs. 300.00 Per Kg
	0710.80	-	Other Vegetables :	
	0710.80.10	---	uncooked	45 % or Rs. 300.00 Per Kg
	0710.80.20	---	Cooked	45 % or Rs. 300.00 Per Kg
	0710.90	-	Mixtures of Vegetables :	
	0710.90.10	---	uncooked	45 % or Rs. 300.00 Per Kg
	0710.90.20	---	Cooked	45 % or Rs. 300.00 Per Kg
07.11			Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	
	0711.20	-	Olives	45 % or Rs. 300.00 Per Kg
	0711.40	-	Cucumbers and gherkins :	
	0711.40.10	---	Cucumbers	45 % or Rs. 300.00 Per Kg
	0711.40.90	---	Gherkins	45 % or Rs. 300.00 Per Kg
		-	Mushrooms and truffles :	
	0711.51	--	Mushrooms of the genus <i>Agaricus</i>	45 % or Rs. 400.00 Per Kg
	0711.59	--	Other	45 % or Rs. 400.00 Per Kg
	0711.90	-	Other vegetables; mixtures of vegetables :	
	0711.90.10	---	Garlic	45 % or Rs. 300.00 Per Kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	0711.90.20	---	Onion	30 % or Rs.220.00 Per Kg
	0711.90.30	---	Capers	45 % or Rs. 300.00 Per Kg
	0711.90.90	---	Other	45 % or Rs. 300.00 Per Kg
07.12			Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	
		-	Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles :	
	0712.31	--	Mushrooms of the genus <i>Agaricus</i>	45 % or Rs. 400.00 Per Kg
	0712.32	--	Wood ears (<i>Auricularia spp.</i>)	45 % or Rs. 400.00 Per Kg
	0712.33	--	Jelly fungi (<i>Tremella spp.</i>)	45 % or Rs. 400.00 Per Kg
	0712.39	--	Other	45 % or Rs.400.00 Per Kg
	0712.90	-	Other vegetables; mixtures of vegetables:	
	0712.90.10	---	Garlic	45 % or Rs.300.00 Per Kg
07.14			Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	
	0714.10	-	Manioc (cassava)	30 % or Rs. 220.00 Per Kg
	0714.20	-	Sweet potatoes	30 % or Rs. 220.00 Per Kg
	0714.30	-	Yams (<i>Dioscorea spp.</i>)	30 % or Rs. 220.00 Per Kg
	0714.40	-	Taro (<i>Colocasia spp.</i>)	30 % or Rs. 220.00 Per Kg
	0714.50	-	Yautia (<i>Xanthosoma spp.</i>)	30 % or Rs. 220.00 Per Kg
	0714.90	-	Other	30 % or Rs. 220.00 Per Kg
08.01			Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	
		-	Coconuts :	
	0801.11	--	Desiccated :	
	0801.11.10	---	Edible 'Copra'	45 % or Rs. 370.00 Per Kg
	0801.11.90	---	Other	45 % or Rs. 370.00 Per Kg
	0801.12	--	In the inner shell (endocarp)	45 % or Rs. 370.00 Per Kg
	0801.19	--	Other:	
	0801.19.20	---	Seed Coconut	45 % or Rs. 370.00 Per Kg
	0801.19.30	---	King coconut	45 % or Rs. 370.00 Per Kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	0801.19.90	---	Other	45 % or Rs. 370.00 Per Kg
		-	Brazil nuts :	
	0801.21	--	In shell :	
	0801.21.10	---	Fresh	45 % or Rs. 370.00 Per Kg
	0801.21.90	---	Other	45 % or Rs. 370.00 Per Kg
	0801.22.00	--	Shelled	45 % or Rs. 370.00 Per Kg
		-	Cashew nuts :	
	0801.31	--	In shell :	
	0801.32	--	Shelled	30 % or Rs. 220.00 Per Kg
08.02			Other nuts, fresh or dried, whether or not shelled or peeled.	
		-	Almonds :	
	0802.11	--		
	0802.11.90	---	Other	30 % or Rs. 220.00 Per Kg
	0802.12	--	Shelled	30 % or Rs. 220.00 Per Kg
		-	Hazelnuts or filberts (<i>Corylus spp.</i>) :	
	0802.21	--	In shell :	
	0802.21.90	---	Other	30 % or Rs. 220.00 Per Kg
		-	Walnuts :	
	0802.31	--	In shell :	
	0802.31.90	---	Other	30 % or Rs. 220.00 Per Kg
	0802.80	-	Areca nuts:	
	0802.80.10	---	Fresh (not shelled or peeled)	45 % or Rs. 360.00 Per Kg
	0802.80.90	---	Other	45 % or Rs. 360.00 Per Kg
08.03			Bananas, including plantains, fresh or dried.	
	0803.10	-	Plantains	
	0803.10.10	---	Fresh	45 % or Rs. 380.00 Per Kg
	0803.10.90	---	Other	45 % or Rs. 380.00 Per Kg
	0803.90	-	Other	
	0803.90.10	---	Fresh	45 % or Rs.380.00 Per Kg
	0803.90.90	---	Other	30 % or Rs. 240.00 Per Kg
08.04			Dates, figs, pineapples, avocados, guavas, mangoes and mangoosteens, fresh or dried.	
	0804.20	-	Figs :	
	0804.20.10	---	Fresh	45 % or Rs. 380.00 Per Kg
	0804.20.20	---	Dried	45 % or Rs. 380.00 Per Kg
	0804.30	-	Pineapples :	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	0804.30.10	---	Fresh	45 % or Rs. 380.00 Per Kg
	0804.30.20	---	Dried	45 % or Rs. 380.00 Per Kg
	0804.40	-	Avacados :	
	0804.40.10	---	Fresh	45 % or Rs. 380.00 Per Kg
	0804.40.20	---	Dried	45 % or Rs. 380.00 Per Kg
	0804.50	-	Guavas, mangoes and mangoosteens :	
	0804.50.10	---	Guavas, fresh	45 % or Rs. 380.00 Per Kg
	0804.50.20	---	Guavas, dried	45 % or Rs. 380.00 Per Kg
	0804.50.30	---	Mangoes, fresh	45 % or Rs. 380.00 Per Kg
	0804.50.40	---	Mangoes, dried	45 % or Rs. 380.00 Per Kg
	0804.50.50	---	Mangoosteens, fresh	45 % or Rs. 380.00 Per Kg
	0804.50.60	---	Mangoosteens, dried	45 % or Rs. 380.00 Per Kg
08.05			Citrus fruit, fresh or dried.	
	0805.10	-	Oranges :	
	0805.10.20	---	Dried	35 % or Rs. 380.00 Per Kg
		-	Mandarins (including tangerines and satsumas); clementines, wilkins and similar citrus hybrids :	
	805.21	--	Mandarins (including tangerines and satsumas) :	
	0805.21.20	---	Dried	45 % or Rs. 380.00 Per Kg
	0805.22	--	Clementines :	
	0805.22.20	---	Dried	45 % or Rs. 380.00 Per Kg
	0805.29	--	Other :	
	0805.29.20	---	Dried	45 % or Rs. 380.00 Per Kg
	0805.40	-	Grapefruit, including pomelos :	
	0805.40.10	---	Fresh	45 % or Rs. 380.00 Per Kg
	0805.40.20	---	Dried	45 % or Rs. 380.00 Per Kg
	0805.50	-	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>):	
	0805.50.10	---	Fresh	45 % or Rs. 380.00 Per Kg
	0805.50.20	---	Dried	45 % or Rs. 380.00 Per Kg
	0805.90	-	Other :	
	0805.90.10	---	Fresh	45 % or Rs. 380.00 Per Kg
	0805.90.20	---	Dried	45 % or Rs. 380.00 Per Kg
08.06			Grapes, fresh or dried.	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	0806.20	-	Dried	15 % or Rs. 80.00 Per Kg
08.07			Melons (including watermelons) and papaws (papayas), fresh.	
	0807.11	--	Watermelons	45 % or Rs.380.00 Per Kg
	0807.19	--	Other	45 % or Rs.380.00 Per Kg
	0807.20	-	Papaws (papayas)	45 % or Rs.380.00 Per Kg
08.08			Apples, pears and quinces, fresh.	
	0808.30	-	Pears	15 % or Rs 80.00 Per Kg
	0808.40	-	Quinces	15 % or Rs 80.00 Per Kg
08.09			Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	
	0809.10	-	Apricots	45 % or Rs. 380.00 Per Kg
	0809.21	--	Sour cherries (Prunus cerasus)	45 % or Rs. 380.00 Per Kg
	0809.29	--	Other	45 % or Rs. 380.00 Per Kg
	0809.30	-	Peaches, including nectarines	45 % or Rs. 380.00 Per Kg
	0809.40	-	Plums and sloes	15 % or Rs 80.00 Per Kg
08.10			Other fruit, fresh.	
	0810.10	-	Strawberries	45 % or Rs. 380.00 Per Kg
	0810.50	-	Kiwifruit	15 % or Rs.80.00 Per Kg
	0810.60	-	Durians	45 % or Rs. 380.00 Per Kg
	0810.90	-	Other :	
	0810.90.10	---	Cocoa nuts, raw	45 % or Rs. 270.00 Per Kg
	0810.90.90	---	Other	15 % or Rs. 80.00 Per Kg
08.11			Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	
	0811.10	-	Strawberries	45 % or Rs. 270.00 Per Kg
	0811.20	-	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	45 % or Rs. 270.00 Per Kg
	0811.90	-	Other	45 % or Rs. 260.00 Per Kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
08.12			Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	
	0812.90	-	Other	45 % or Rs. 270.00 Per Kg
08.13			Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	
	0813.40	-	Other fruit :	
	0813.40.10	---	Tamarind	30% or Rs. 330.00 Per Kg
	0813.40.90	---	Other	45 % or Rs. 290.00 Per Kg
	0813.50	-	Mixtures of nuts or dried fruits of this Chapter	45 % or Rs. 240.00 Per Kg
08.14	0814.00		Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	45 % or Rs. 280.00 Per Kg
10.06			Rice.	
	1006.10	-	Rice in the husk (paddy or rough)	15% or Rs 60.00 Per Kg
	1006.20	-	Husked (brown) rice	15% or Rs 60.00 Per Kg
	1006.30	--	Semi-milled or wholly milled rice, whether or not polished or glazed:	
		-	Raw Rice :	
	1006.30.11	---	Basmati Rice (As defined by Department of Agriculture)	15% or Rs.60.00 per kg
	1006.30.19	---	Other	15% or Rs.60.00 per kg
	1006.30.21	---	Basmati Rice (As defined by Department of Agriculture)	15% or Rs.60.00 per kg
	1006.30.29	---	Other	15% or Rs.60.00 per kg
	1006.40	-	Broken rice	15% or Rs 100.00 Per Kg
11.03			Cereal groats, meal and pellets.	
		-	Groats and meal :	
	1103.19	--	Of other cereals	30 % or Rs. 160.00 Per Kg
11.04			Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.	
		-	Rolled or flaked grains :	
	1104.12	--	Of oats	30 % or Rs. 135.00 Per Kg
	1104.19	--	Of other cereals	30 % or Rs. 65.00 Per Kg
		-	Other worked grains (for example, hulled, pearled, sliced or kibbled) :	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	1104.22	--	Of oats	30 % or Rs. 120.00 Per Kg
	1104.23	--	Of maize (corn)	30 % or Rs. 720.00 Per Kg
	1104.29	--	Of other cereals	30 % or Rs. 95.00 Per Kg
	1104.30	-	Germ of cereals, whole, rolled, flaked or ground	30 % or Rs. 70.00 Per Kg
11.05			Flour, meal, powder, flakes, granules and pellets of potatoes.	
	1105.10	-	Flour, meal and powder	20 % or Rs. 15.00 Per Kg
	1105.20	-	Flakes, granules and pellets	20 % or Rs. 85.00 Per Kg
14.04			Vegetable products not elsewhere specified or included.	
	1404.90	-	Other :	
	1404.90.10	---	Beedi leaves	15 % or Rs. 5000.00 Per Kg
15.07			Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	
	1507.10	-	Crude oil, whether or not degummed	15 % or Rs. 70.00 Per Kg
	1507.90	-	Other	15 % or Rs. 75.00 Per Kg
15.08			Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	
	1508.10.	-	Crude oil	15 % or Rs. 100.00 Per Kg
	1508.90	-	Other	15 % or Rs. 110.00 Per Kg
15.09			Olive oil and its fractions, whether or not refined, but not chemically modified.	
	1509.10.	-	Virgin	15 % or Rs. 110.00 Per Kg
	1509.90	-	Other	15 % or Rs. 110.00 Per Kg
15.10	1510.00		Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	15 % or Rs. 110.00 Per Kg
15.11			Palm oil and its fractions, whether or not refined, but not chemically modified.	
	1511.10	-	Crude oil	15 % or Rs. 70.00 Per Kg
	1511.90		Other	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	1511.90.10	---	Serial fractions at room temperature (palm stearin)	15 % or Rs. 70.00 Per Kg
	1511.90.20	---	Palm oil imported in packing of 210 l and below	15 % or Rs. 75.00 Per Kg
	1511.90.30	---	Crude palm olein	15 % or Rs. 70.00 Per Kg
	1511.90.90	---	Other	15 % or Rs. 75.00 Per Kg
15.12			Sunflower seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	
	1512.11	--	Crude oil	15 % or Rs. 65.00 Per Kg
	1512.19	--	Other	15 % or Rs. 75.00 Per Kg
		-	Cotton-seed oil and its fractions :	
	1512.21	--	Crude oil, whether or not gossypol has been removed	15 % or Rs. 70.00 Per Kg
	1512.29	--	Other	15 % or Rs. 80.00 Per Kg
15.13			Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	
		-	Coconut (copra) oil and its fractions :	
	1513.11	--	Crude oil :	
		----	In bulk:	
	1513.11.11	----	Virgin coconut oil	15 % or Rs.75.00 Per Kg
	1513.11.19	----	Other	15 % or Rs.75.00 Per Kg
	1513.11.21	----	Virgin coconut oil	15 % or Rs.75.00 Per Kg
	1513.11.29	----	Other	15 % or Rs.75.00 Per Kg
	1513.19	--	Other :	
	1513.19.10	---	In bulk	15 % or Rs.75.00 Per Kg
	1513.19.90	---	Other	15 % or Rs.75.00 Per Kg
		-	Palm kernel or babassu oil and fractions thereof :	
	1513.21	--	Crude oil	15 % or Rs. 90.00 Per Kg
	1513.29	--	Other:	15 % or Rs. 90.00 Per Kg
15.14			Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	
		-	Low erucic acid rape or colza oil and its fractions :	
	1514.11	--	Crude oil	15 % or Rs. 105.00 Per Kg
	1514.19	--	Other	15 % or Rs. 110.00 Per Kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	1514.91	--	Crude oil	15 % or Rs. 105.00 Per Kg
	1514.99	--	Other	15 % or Rs. 110.00 Per Kg
15.15			Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
		-	Linseed oil and its fractions :	
	1515.11	--	Crude oil	5 % or Rs. 60.00 Per Kg
	1515.19	--	Other	5 % or Rs. 65.00 Per Kg
		-	Maize (corn) oil and its fractions :	
	1515.21	--	Crude oil	15 % or Rs. 105.00 Per Kg
	1515.29	--	Other	15 % or Rs. 110.00 Per Kg
	1515.30	-	Castor oil and its fractions	15 % or Rs. 110.00 Per Kg
15.16			Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	
	1516.20	-	Vegetable fats and oils and their fractions	5 % or Rs. 145.00 Per Kg
15.17			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.	
	1517.10.20	---	Coconut Butter	15 % or Rs. 225.00 Per Kg
	1517.10.30	---	Other , With a fat content 80% or more	15 % or Rs. 240.00 Per Kg
	1517.10.90	---	Other	15 % or Rs. 150.00 Per Kg
	1517.90	-	Other	5 % or Rs.200.00 Per Kg
16.01	1601.00		Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	45 % or Rs. 600.00 Per Kg
16.02			Other prepared or preserved meat, meat offal or blood.	
		-	Of poultry of heading 01.05 :	
	1602.32	--	Of fowls of the species Gallus domesticus	45 % or Rs. 480.00 Per Kg
		-	Of swine :	
	1602.41	--	Hams and cuts thereof	45 % or Rs. 350.00 Per Kg
	1602.49	--	Other, including mixtures	45 % or Rs. 500.00 Per Kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	1602.50	-	Of bovine animals	45 % or Rs. 400.00 Per Kg
	1602.90	-	Other, including preparations of blood of any animal	45 % or Rs. 250.00 Per Kg
16.03	1603.00		Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	50 % or Rs. 250.00 Per Kg
17.04			Sugar confectionery (including white chocolate), not containing cocoa.	
	1704.10.10	---	In retail packaging of 1 kg or less	50 % or 50% of 65% of MRP or Rs 290.00 Per Kg
	1704.10.90	---	Other	50 % or Rs 290.00 Per Kg
	1704.90.10	---	In retail packaging of 1 kg or less	50 % or 50% of 65% of MRP or Rs 290.00 Per Kg
	1704.90.90	---	Other	50 % or Rs 290.00 Per Kg
18.06			Chocolate and other food preparations containing cocoa.	
	1806.10	-	Cocoa powder, containing added sugar or other sweetening matter	50 % or Rs. 240.00 Per Kg
	1806.20	-	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	50 % or Rs. 240.00 Per Kg
		-	Other, in blocks, slabs or bars :	
	1806.31	--	Filled	50 % or 50% of 65% of MRP or Rs 290.00 Per Kg
	1806.32	--	Not filled	50 % or 50% of 65% of MRP or Rs 290.00 Per Kg
	1806.90	-	Other	50 % or 50% of 65% of MRP or Rs 290.00 Per Kg
19.02			Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	
	1902.11	--	Containing eggs	45 % or Rs. 200.00 Per Kg
	1902.19	--	Other	45 % or Rs. 200.00 Per Kg
	1902.20	-	Stuffed pasta, whether or not cooked or otherwise prepared	45 % or Rs. 200.00 Per Kg
	1902.30	-	Other pasta	45 % or Rs. 200.00 Per Kg
	1902.40	-	Couscous	45 % or Rs. 200.00 Per Kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
19.04			Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.	
	1904.10.	-	Prepared foods obtained by the swelling or roasting of cereals or cereal products	45 % or Rs. 200.00 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	45 % or Rs. 200.00 Per Kg
	1904.30	-	Bulgur wheat	45 % or Rs. 200.00 Per Kg
	1904.90	-	Other	45 % or Rs. 200.00 Per Kg
19.05			Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	
	1905.10	-	Crispbread	50 % or Rs. 240.00 Per Kg
	1905.20	-	Gingerbread and the like	50 % or Rs. 280.00 Per Kg
		-	Sweet biscuits, waffles and wafers :	
	1905.31	--		
	1905.31.10	---	In retail packaging of 1 kg or less	50 % or 50% of 65% of MRP or Rs 240.00 Per Kg
	1905.31.90	---	Other	50 % or Rs. 240.00 Per Kg
	1905.32	--	Waffles and wafers :	
	1905.32.10	---	In retail packaging of 1 kg or less	50 % or 50% of 65% of MRP or Rs 240.00 Per Kg
	1905.32.90	---	Other	50 % or Rs. 240.00 Per Kg
	1905.40	-	Rusks, toasted bread and similar toasted products :	
	1905.40.10	---	In retail packaging of 1 kg or less	50 % or 50% of 65% of MRP or Rs 240.00 Per Kg
	1905.40.90	---	Other	50 % or Rs. 240.00 Per Kg
	1905.90	-	Other :	
	1905.90.10	---	Bread	50 % or Rs. 240.00 Per Kg
	1905.90.20	---	Other, in retail packaging of 1 kg or less	50 % or 50% of 65% of MRP or Rs 240.00 Per Kg
	1905.90.90	---	Other	50 % or Rs. 240.00 Per Kg
20.01			Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	
	2001.10	-	Cucumbers and gherkins :	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	2001.10.10	---	Cucumbers	50 % or Rs. 320.00 Per Kg
	2001.10.20	---	Gherkins	50 % or Rs. 320.00 Per Kg
	2001.90	-	Other	50 % or Rs. 320.00 Per Kg
20.02			Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	
	2002.10	-	Tomatoes, whole or in pieces	35 % or Rs. 90.00 Per Kg
	2002.90	-	Other	35 % or Rs. 90.00 Per Kg
20.03			Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	
	2003.10	-	Mushrooms of the genus Agaricus	50 % or Rs. 300.00 Per Kg
	2003.90			
	2003.90.10	---	Truffles	50 % or Rs. 340.00 Per Kg
	2003.90.90	---	Other	50 % or Rs. 340.00 Per Kg
20.04			Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	
	2004.10.	-	Potatoes	50 % or Rs. 320.00 Per Kg
	2004.90	-	Other vegetables and mixtures of vegetables	50 % or Rs. 320.00 Per Kg
20.05			Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	
	2005.10	-	Homogenised vegetables	50 % or Rs. 400.00 Per Kg
	2005.20	-	Potatoes	50 % or Rs. 520.00 Per Kg
	2005.40	-	Peas (<i>Pisum sativum</i>)	50 % or Rs. 360.00 Per Kg
		-	Beans (<i>Vigna spp., Phaseolus spp.</i>) :	
	2005.51	--	Beans, shelled	50 % or Rs. 320.00 Per Kg
	2005.59	--	Other	50 % or Rs. 320.00 Per Kg
	2005.60	-	Asparagus	50 % or Rs. 320.00 Per Kg
	2005.70	-	Olives	50 % or Rs. 320.00 Per Kg
	2005.80	-	Sweet corn (<i>Zea mays var. saccharata</i>)	50 % or Rs. 320.00 Per Kg
		-	Other vegetables and mixtures of vegetables :	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	2005.91	--	Bamboo shoots	50 % or Rs. 320.00 Per Kg
	2005.99	--	Other	50 % or Rs. 320.00 Per Kg
20.06	2006.00		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised).	
	2006.00.10	---	Processed fruits	50 % or Rs. 320.00 Per Kg
	2006.00.90	---	Other	50 % or Rs. 320.00 Per Kg
20.07			Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	
	2007.10.	-	Homogenised preparations	15 % or Rs. 205.00 Per Kg
	2007.91	--	Citrus fruit	50 % or Rs. 600.00 Per Kg
	2007.99	--	Other	50 % or Rs. 400.00 Per Kg
20.08			Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	
		-	Nuts, ground-nuts and other seeds, whether or not mixed together :	
	2008.11	--	Ground-nuts	50 % or Rs. 400.00 Per Kg
	2008.19	--	Other, including mixtures :	
	2008.19.10	---	Cashew nuts	50 % or Rs. 360.00 Per Kg
	2008.19.20	---	Liquid coconut milk	40 % or Rs. 400.00 Per Kg
	2008.19.30	---	Coconut milk powder	40 % or Rs. 400.00 Per Kg
	2008.19.40	---	Coconut cream	40 % or Rs. 400.00 Per Kg
	2008.19.90	---	Other	50 % or Rs. 400.00 Per Kg
	2008.20	-	Pineapples	50 % or Rs. 280.00 Per Kg
	2008.30	-	Citrus fruit :	
	2008.30.10	---	Citrus (bitter orange) pulp in bulk packaging of 210 kg or more	15 % or Rs. 95.00 Per Kg
	2008.30.90	---	Other	50 % or Rs. 300.00 Per Kg
	2008.40	-	Pears	50 % or Rs. 300.00 Per Kg
	2008.50	-	Apricots :	
	2008.50.10	---	Apricots pulp in bulk packaging of 220 kg or more	15 % or Rs. 45.00 Per Kg
	2008.50.90	---	Other	50 % or Rs. 300.00 Per Kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	2008.60	-	Cherries	50 % or Rs. 320.00 Per Kg
	2008.70	-	Peaches, including nectarines	50 % or Rs. 320.00 Per Kg
	2008.80	-	Strawberries	50 % or Rs. 460.00 Per Kg
		-	Other, including mixtures other than those of subheading 2008.19 :	
	2008.91	--	Palm hearts	50 % or Rs. 320.00 Per Kg
	2008.93	--	Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	50 % or Rs. 320.00 Per Kg
	2008.97	--	Mixtures	50 % or Rs. 360.00 Per Kg
	2008.99	--	Other :	
	2008.99.10	---	Mangoes pulp in bulk packaging of 3 kg or more	50 % or Rs. 320.00 Per Kg
	2008.99.90	---	Other	50 % or Rs.320.00 Per Kg
20.09			Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
		-	Orange juice :	
	2009.11	---	Frozen :	
	2009.11.10	---	Of a Brix value of 60 or more, in bulk packaging of 270 kg or more	15 % or Rs. 140.00 Per Kg
	2009.11.90	---	Other	50 % or Rs. 360.00 Per Kg
	2009.12	--	Not frozen, of a Brix value not exceeding 20	50 % or Rs. 280.00 Per Kg
	2009.19	--	Other	50 % or Rs. 280.00 Per Kg
		-	Grapefruit (including pomelo) juice:	
	2009.21	--	Of a Brix value not exceeding 20	50 % or Rs. 280.00 Per Kg
	2009.29	--	Other	50 % or Rs. 360.00 Per Kg
		-	Juice of any other single citrus fruit :	
	2009.31	--	Of a Brix value not exceeding 20	50 % or Rs. 280.00 Per Kg
	2009.39	--	Other	50 % or Rs. 280.00 Per Kg
		-	Pineapple juice :	
	2009.41	--	Of a Brix value not exceeding 20	50 % or Rs. 260.00 Per Kg
	2009.49	--	Other	50 % or Rs. 320.00 Per Kg
	2009.50	-	Tomato juice	50 % or Rs. 250.00 Per Kg
		-	Grape juice (including grape must) :	
	2009.61	--	Of a Brix value not exceeding 30	50 % or Rs. 250.00 Per Kg
	2009.69	--	Other	50 % or Rs. 360.00 Per Kg
		-	Apple juice :	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	2009.71	--	Of a Brix value not exceeding 20	50 % or Rs. 260.00 Per Kg
	2009.79	--	Other	50 % or Rs. 270.00 Per Kg
		-	Juice of any other single fruit or vegetable :	
	2009.81	--	Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	50 % or Rs. 360.00 Per Kg
	2009.89	--	Other:	
	2009.89.10	---	Passion	50 % or Rs. 250.00 Per Kg
	2009.89.90	---	Other	50 % or Rs. 250.00 Per Kg
	2009.90	-	Mixtures of juices	50 % or Rs. 360.00 Per Kg
21.01			Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	
		-	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates, or with a basis of coffee :	
	2101.11	--	Extracts, essences and concentrates	30 % or Rs. 1000.00 Per Kg
	2101.12	--	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	30 % or Rs. 600.00 Per Kg
	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 4g	15 % or Rs. 1000.00 Per Kg
	2101.20.12	----	In immediate packing of a content exceeding 4g, but not exceeding 1kg	15 % or Rs. 1000.00 Per Kg
	2101.20.13	----	In immediate packing of a content exceeding 1kg, but not exceeding 3 kg	15 % or Rs. 1000.00 Per Kg
	2101.20.19	----	Other	15 % or Rs. 1000.00 Per Kg
		---	Instant tea, Other:	
	2101.20.91	----	In immediate packing of a content not exceeding 4g	30 % or Rs. 290.00 Per Kg
	2101.20.92	----	In immediate packing of a content exceeding 4g, but not exceeding 1kg	30 % or Rs. 200.00 Per Kg
	2101.20.93	----	In immediate packing of a content exceeding 1kg, but not exceeding 3 kg	30 % or Rs. 250.00 Per Kg
	2101.20.99	----	Other	30 % or Rs. 250.00 Per Kg
	2101.30	-	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	30 % or Rs.300.00 Per Kg
21.03			Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	2103.10	-	Soya sauce	45 % or Rs.200.00 Per Kg
	2103.20	-	Tomato ketchup and other tomato sauces	45 % or Rs. 200.00 Per Kg
	2103.30	-	Mustard flour and meal and prepared mustard	45 % or Rs. 200.00 Per Kg
	2103.90.90	---	Other	30 % or Rs. 200.00 Per Kg
21.04			Soups and broths and preparations therefor; homogenised composite food preparations.	
	2104.10.	-	Soups and broths and preparations therefor	45 % or Rs. 200.00 Per Kg
	2104.20	-	Homogenised composite food preparations	45 % or Rs. 200.00 Per Kg
21.05	2105.00		Ice cream and other edible ice, whether or not containing cocoa.	45 % or Rs. 250.00 Per Kg
21.06			Food preparations not elsewhere specified or included.	
	2106.90	-	Other :	
		---	Yeast based preparations	
		---	Preparations for making beverages:	
	2106.90.50	---	Flavour enhancing preparations containing mono sodium glutamate	45 % or Rs. 300.00 Per Kg
	2106.90.60	---	Papadam and similar products	45 % or Rs. 500.00 Per Kg
22.01			Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	
	2201.10	-	Mineral waters and aerated waters :	
	2201.10.10	---	Mineral waters	15 % or Rs. 140.00 Per l
22.02			Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	
	2202.10	-	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	50 % or Rs. 300.00 Per l
		-	Other :	
	2202.91	--	Non-alcoholic beer	50 % or Rs. 300.00 Per l
	2202.99	--	Other :	
	2202.99.10	---	Tea in beverage form	50 % or Rs. 300.00 Per l
	2202.99.30	---	Beverages put up for retail sales as "Energy Drinks"	50 % or Rs. 400.00 Per l
	2202.99.40	---	Herbs based beverages	50 % or Rs. 260.00 Per l

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	2202.99.51	----	Sugar contents of which is more than 6g per 100ml	50 % or Rs. 260.00 Per l
	2202.99.59	----	Other	50 % or Rs. 260.00 Per l
	2202.99.61	----	Sugar contents of which is more than 6g per 100ml	50 % or Rs. 260.00 Per l
	2202.99.69	----	Other	50 % or Rs. 260.00 Per l
	2202.99.70	---	Beverages based on cereal, grain or tree fruits:	50 % or Rs. 600.00 Per l
	2202.99.91	----	Sugar contents of which is more than 6g per 100ml	50 % or Rs. 260.00 Per l
	2202.99.99	----	Other	50 % or Rs. 260.00 Per l
22.09	2209.00		Vinegar and substitutes for vinegar obtained from acetic acid.	50 % or Rs. 300.00 Per l
25.01	2501.00		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.	30% or Rs. 60.00 Per Kg
25.23			Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	
		-	Portland cement :	
	2523.21.00		White cement, whether or not artificially coloured	Rs.2.50 per Kg
	2523.29	--	Other :	
	2523.29.10		Water-proof cement, boiler cement and similar compositions	Rs.2.50 per Kg
	2523.29.20		Other portland cement imported in packings of 50 kg and below	Rs.4.00 per Kg
	2523.29.30		Other portland cement imported in packings of over 50 kg or in bulk	Rs.2.50 per Kg
27.10			Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	
	2710.19.70	---	Lubricating oils (Base-oils) for the preparation of lubricants	21 % or Rs. 150.00 Per Kg
	2710.19.80	---	Lubricants	30 % or Rs. 300.00 Per Kg
30.03			Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	
	3003.90	-	Other :	
		---	Ayurveda / Herbal preparations :	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	3003.90.11	----	Schedule 01 preparations certified by the Commissioner of Ayurveda	30 % or Rs. 3000.00 Per Kg
	3003.90.12	----	Schedule 02 preparations certified by the Commissioner of Ayurveda	20 % or Rs. 750.00 Per Kg
	3003.90.13	----	Schedule 03 preparations certified by the Commissioner of Ayurveda	10 % or Rs. 300.00 Per Kg
	3003.90.15	----	Schedule 05 preparations certified by the Commissioner of Ayurveda	35 % or Rs. 3000.00 Per Kg
	3003.90.19	----	Other	35 % or Rs. 3000.00 Per Kg
30.04			Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	
	3004.90	-	Other :	
		---	Ayurveda / Herbal preparations:	
	3004.90.11	----	Schedule 01 preparations certified by the Commissioner of Ayurveda	30 % or Rs. 3000.00 Per Kg
	3004.90.12	----	Schedule 02 preparations certified by the Commissioner of Ayurveda	20 % or Rs. 750.00 Per Kg
	3004.90.13	----	Schedule 03 preparations certified by the Commissioner of Ayurveda	10 % or Rs. 300.00 Per Kg
	3004.90.15	----	Schedule 05 preparations certified by the Commissioner of Ayurveda	35 % or Rs. 3000.00 Per Kg
	3004.90.19	----	Other	35 % or Rs. 3000.00 Per Kg
33.02			Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw material in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.	
	3302.10	-	Of a kind used in the food or drink industries :	
	3302.10.90	---	Other	15 % or Rs. 730.00 Per l
33.06			Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.	
	3306.10	-	Dentifrices	50 % or Rs. 750.00 Per Kg
	3306.90	-	Other	50 % or Rs. 850.00 Per Kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
33.07			Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.	
		-	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :	
	3307.41	--	"Agarbatti" and other odoriferous preparations which operate by burning	15% or Rs. 1200.00 Per Kg
	3307.49	--	Other	15% or Rs. 1000.00 Per Kg
34.01			Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	
		-	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :	
	3401.11	--	For toilet use (including medicated products) :	
	3401.11.20	---	Wet wipes	45 % or Rs. 840.00 Per Kg
	3401.11.30	---	In retail packaging of 500 g or less	40 % or 40% of 65% of MRP or Rs 660.00 Per Kg
	3401.11.90	---	Other	40 % or Rs. 660.00 Per Kg
	3401.19	--	Other :	
	3401.19.20	---	Wet wipes	45 % or Rs. 1000.00 Per Kg
	3401.19.30	---	In retail packaging of 500 g or less	40 % or 40% of 65% of MRP or Rs 660.00 Per Kg
	3401.19.90	---	Other	40 % or Rs. 660.00 Per Kg
	3401.20	-	Soap in other forms :	
	3401.20.90	---	Other	40 % or Rs. 420.00 Per Kg
	3401.30	-	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	
	3401.30.20	---	Wet wipes	45 % or Rs. 840.00 Per Kg
34.02			Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	3402.90	-	Other :	
	3402.90.10	---	Washing preparations	35 % or Rs. 120.00 Per Kg
34.03			Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basis constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.	
	3403.19	--	Other:	
	3403.19.10	---	Lubricants used for motor vehicles	45 % or Rs. 400.00 Per Kg
	3403.99	--	Other:	
	3403.99.10	---	Lubricants used for motor vehicles	45 % or Rs. 400.00 Per Kg
34.05			Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.	
	3405.10	-	Polishes, creams and similar preparations for footwear or leather	45 % or Rs. 260.00 Per Kg
	3405.20	-	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	45 % or Rs. 260.00 Per Kg
	3405.30	-	Polishes and similar preparations for coachwork, other than metal polishes	45 % or Rs. 400.00 Per Kg
	3405.40	-	Scouring pastes and powders and other scouring preparations :	
	3405.40.90	---	Other	45 % or Rs. 250.00 Per Kg
	3405.90	-	Other	45 % or Rs. 330.00 Per Kg
34.06	3406.00		Candles, tapers and the like.	45 % or Rs. 200.00 Per Kg
35.06			Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	
		-	Other	
	3506.91	--	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber :	
	3506.91.20	---	Other in immediate packing not exceeding a net weight of 10 kg	15 % or Rs. 250.00 Per Kg
	3506.91.90	---	Other	15 % or Rs. 250.00 Per Kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
36.06			Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.	
	3606.10	-	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	20 % or Rs. 180.00 Per Kg
	3606.90	-	Other	20 % or Rs. 180.00 Per Kg
39.07			Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	
	3907.50	-	Alkyd resins :	
	3907.50.90	---	Other	10 % or Rs. 45 Per Kg
39.18			Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	
	3918.10	-	Of polymers of vinyl chloride	30 % or Rs.135.00 Per Kg
	3918.90	-	Of other plastics	30 % or Rs.135.00 Per Kg
39.20			Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	
	3920.10	-	Of polymers of ethylene :	
	3920.10.90	---	Other	15 % or Rs. 300.00 Per Kg
	3920.20	-	Of polymers of propylene :	
	3920.20.90	---	Other	15 % or Rs. 300.00 Per Kg
	3920.30	-	Of polymers of styrene :	
	3920.30.90	---	Other	15 % or Rs. 300.00 Per Kg
		-	Of polymers of vinyl chloride :	
	3920.43.90	---	Other	15 % or Rs. 300.00 Per Kg
	3920.49	--	Other :	
	3920.49.10	---	Shrink wrap film	15 % or Rs.300.00 Per Kg
		---	Other:	
	3920.51.91	----	Of which thickness not less than 100 mm	15 % or Rs.300.00 Per Kg
	3920.51.99	----	Other	30 % or Rs. 600.00 Per Kg
	3920.59	--	Other :	
	3920.59.90	---	Other	15 % or Rs.300.00 Per Kg
		-	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :	
	3920.61	--	Of polycarbonates	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	3920.61.90	---	Other	30 % or Rs. 600.00 Per Kg
	3920.62	--	Of poly(ethylene terephthalate) :	
	3920.62.90	---	Other	15 % or Rs. 300.00 Per Kg
		---	Other	
	3920.63.91	----	Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	15 % or Rs. 300.00 Per Kg
	3920.63.99	----	Other	15 % or Rs. 300.00 Per Kg
		---	Other	
	3920.69.91	----	Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	15 % or Rs. 300.00 Per Kg
	3920.69.99	----	Other	20% or Rs. 300.00 Per Kg
		-	Of cellulose or its chemical derivatives :	
	3920.71	--	Of regenerated cellulose :	
	3920.71.10	---	Printed	30 % or Rs. 600.00 Per Kg
	3920.71.90	---	Other	15 % or Rs. 300.00 Per Kg
	3920.79	--	Of other cellulose derivatives:	
	3920.79.90	---	Other	30 % or Rs. 600.00 Per Kg
		-	Of other plastics :	
	3920.91	--	Of poly(vinyl butyral) :	
	3920.91.90	---	Other	30 % or Rs. 600.00 Per Kg
	3920.92.90	---	Other	15 % or Rs. 300.00 Per Kg
	3920.99.90	---	Other	30 % or Rs. 600.00 Per Kg
39.21			Other plates, sheets, film, foil and strip, of plastics.	
		-	Cellular :	
	3921.12	--	Of polymers of vinyl chloride	
	3921.12.90	---	Other	15 % or Rs. 30.00 Per Kg
	3921.90	-	Other :	
		---	Printed:	
	3921.90.19	----	Other	15 % or Rs. 180.00 Per Kg
39.23			Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	
	3923.30	-	Carboys, bottles, flasks and similar articles:	
	3923.30.10	---	Bottles blanks for blowing up in to bottles	15 % or Rs. 60.00 Per Kg
	3923.30.20	---	Bottles of a capacity not exceeding 300 ml	15 % or Rs. 60.00 Per Kg
	3923.30.90	---	Other	30 % or Rs. 120.00 Per Kg
	3923.40	-	Spools, cops, bobbins and similar supports	15 % or Rs.60.00 Per Kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
39.24			Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	
	3924.10.10	---	Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	45 % or Rs 380.00 Per Kg
	3924.10.90	---	Of other plastics	45 % or Rs 380.00 Per Kg
	3924.90.90	---	Other	45 % or Rs 380.00 Per Kg
39.25			Builders' ware of plastics, not elsewhere specified or included.	
	3925.90	-	Other	30 % or Rs. 60.00 Per Kg
39.26			Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	
	3926.40	-	Statuettes and other ornamental articles	30 % or Rs 120.00 Per Kg
	3926.90	-	Other :	
	3926.90.60	---	Handles for toothbrushes	30 % or Rs 300.00 Per Kg
40.08			Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	
		-	Of cellular rubber :	
	4008.11	--	Plates, sheets and strip	15 % or Rs. 50.00 Per Kg
	4008.19	--	Other	15 % or Rs. 50.00 Per Kg
		-	Of non-cellular rubber :	
	4008.21	--	Plates, sheets and strip	15 % or Rs. 50.00 Per Kg
	4008.29	--	Other	15 % or Rs. 50.00 Per Kg
40.09			Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	
		-	Not reinforced or otherwise combined with other materials :	
	4009.11	--	Without fittings	15 % or Rs. 50.00 Per Kg
	4009.12	--	With fittings	15 % or Rs. 50.00 Per Kg
		-	Reinforced or otherwise combined only with metal:	
	4009.21.10	----	Intended for transfer of liquefied petroleum gas	15 % or Rs 50.00 Per Kg
	4009.21.90	----	Other	15 % or Rs 50.00 Per Kg
	4009.22.10	----	Intended for transfer of liquefied petroleum gas	15 % or Rs. 50.00 Per Kg
	4009.22.90	----	Other	15 % or Rs. 50.00 Per Kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
		-	Reinforced or otherwise combined only with textile materials :	
	4009.31.10	----	Intended for transfer of liquefied petroleum gas	15 % or Rs. 50.00 Per Kg
	4009.31.90	----	Other	15 % or Rs. 50.00 Per Kg
	4009.32.10	----	Intended for transfer of liquefied petroleum gas	15 % or Rs. 50.00 Per Kg
	4009.32.90	----	Other	15 % or Rs. 50.00 Per Kg
		-	Reinforced or otherwise combined with other materials :	
	4009.41.10	----	Intended for transfer of liquefied petroleum gas	15 % or Rs. 50.00 Per Kg
	4009.41.90	----	Other	15 % or Rs. 50.00 Per Kg
	4009.42.10	----	Intended for transfer of liquefied petroleum gas	15 % or Rs. 50.00 Per Kg
	4009.42.90	----	Other	15 % or Rs. 50.00 Per Kg
40.11			New pneumatic tyres, of rubber.	
	4011.10	-	Of a kind used on motor cars (including station wagons and racing cars)	
	4011.10.90	----	Other	30 % or Rs. 400.00 Per Kg
	4011.20	-	Of a kind used on buses or lorries:	
		---	Having a rim size 20 inches and above:	
	4011.20.11	----	Tyre casing without markings	10 % or Rs. 100.00 Per Kg
	4011.20.19	----	Other	10 % or Rs. 80.00 Per Kg
	4011.20.90	---	Other	35 % or Rs. 400.00 Per Kg
	4011.40	-	Of a kind used on motorcycles	30 % or Rs. 360.00 Per Kg
	4011.90	-	Other:	
	4011.90.10	---	Of a kind used on auto trishaws	30 % or Rs. 200.00 Per Kg
	4011.90.90	---	Other	30 % or Rs. 600.00 Per Kg
40.13			Inner tubes, of rubber.	
	4013.20	-	Of a kind used on bicycles	30 % or Rs. 300.00 Per Kg
	4013.90	-	Other:	
	4013.90.10	---	Of a kind used on three wheelers & motorcycles	30 % or Rs. 300.00 Per Kg
	4013.90.90	---	Other	30 % or Rs. 300.00 Per Kg
42.01	4201.00		Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	35 % or Rs. 400.00 Per Kg
43.03			Articles of apparel, clothing accessories and other articles of furskin.	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	4303.90	-	Other	40 % or Rs. 640.00 Per Kg
44.12			Plywood, veneered panels and similar laminated wood.	
	4412.31	--	With at least one outer ply of tropical wood :	
	4412.31.10	---	Of a thickness exceeding 3mm	15 % or Rs. 30.00 Per Kg
	4412.33	--	Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus spp.</i>), ash (<i>Fraxinus spp.</i>), beech (<i>Fagus spp.</i>), birch (<i>Betula spp.</i>), cherry (<i>Prunus spp.</i>), chestnut (<i>Castanea spp.</i>), elm (<i>Ulmus spp.</i>), eucalyptus (<i>Eucalyptus spp.</i>), hickory (<i>Carya spp.</i>), horse chesnut (<i>Aesculus spp.</i>), lime (<i>Tilia spp.</i>), maple (<i>Acer spp.</i>), oak (<i>Quercus spp.</i>), plane tree (<i>Platanus spp.</i>), poplar and aspen (<i>Populus spp.</i>), robinia (<i>Robinia spp.</i>), tulipwood (<i>Liriodendron spp.</i>) or walnut (<i>Juglans spp.</i>) :	
	4412.33.10	---	Of a thickness exceeding 3 mm	15 % or Rs. 30.00 Per Kg
	4412.34	--	Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33 :	
	4412.34.10	---	Of a thickness exceeding 3 mm	15 % or Rs. 30.00 Per Kg
	4412.39	---	Other :	
	4412.39.91	----	Of a thickness exceeding 3mm	15 % or Rs. 30.00 Per Kg
44.18			Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	
	4418.10	-	Windows, French-windows and their frames	30 % or Rs. 100.00 Per Kg
	4418.20	-	Doors and their frames and thresholds	30 % or Rs. 100.00 Per Kg
	4418.60	-	Posts and beams	30 % or Rs. 100.00 Per Kg
	4418.91	--	Of bamboo	15 % or Rs. 50.00 Per Kg
	4418.99	--	Other	30 % or Rs. 100.00 Per Kg
44.19			Tableware and kitchenware, of wood.	
		-	Of bamboo :	
	4419.11	--	Bread boards, chopping boards and similar boards	20 % or Rs. 100.00 Per Kg
	4419.12	--	Chopsticks	20 % or Rs. 100.00 Per Kg
	4419.19	--	Other	35 % or Rs. 100.00 Per Kg
	4419.90	-	Other	35 % or Rs. 100.00 Per Kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
44.20			Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	
	4420.10	-	Statuettes and other ornaments, of wood	30 % or Rs. 50.00 Per Kg
	4420.90	-	Other	30 % or Rs. 50.00 Per Kg
44.21			Other articles of wood.	
	4421.99	--	Other:	
		---	Handicraft :	
	4421.99.41	----	Of coconut wood	35 % or Rs. 100.00 Per Kg
	4421.99.49	----	Other	35 % or Rs. 100.00 Per Kg
	4421.99.90	---	Other	35 % or Rs. 100.00 Per Kg
46.01			Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	
		-	Mats, matting and screens of vegetable materials :	
	4601.21	--	Of bamboo	45 % or Rs. 300.00 Per Kg
	4601.22	--	Of rattan	45 % or Rs. 210.00 Per Kg
	4601.29	--	Other	45 % or Rs. 160.00 Per Kg
		-	Other :	
	4601.92	--	Of bamboo	45 % or Rs. 210.00 Per Kg
	4601.93	--	Of rattan	45 % or Rs. 210.00 Per Kg
	4601.94	--	Of other vegetable materials	45 % or Rs. 210.00 Per Kg
	4601.99	--	Other	45 % or Rs. 210.00 Per Kg
48.20			Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	
	4820.10	-	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	35 % or Rs. 250.00 Per Kg
	4820.30	-	Binders (other than book covers), folders and file covers	35 % or Rs. 250.00 Per Kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	4820.40	-	Manifold business forms and interleaved carbon sets	35 % or Rs. 200.00 Per Kg
	4820.50	-	Albums for samples or for collections	35 % or Rs. 200.00 Per Kg
	4820.90	-	Other	35 % or Rs. 200.00 Per Kg
48.21			Paper or paperboard labels of all kinds, whether or not printed.	
	4821.10	-	Printed :	
	4821.10.10	---	Printed wrappers for wrapping of soap	35 % or Rs. 200.00 Per Kg
49.10	4910.00		Calendars of any kind, printed, including calendar blocks.	45 % or Rs. 300.00 Per Kg
49.11			Other printed matter, including printed pictures and photographs.	
	4911.10	-	Trade advertising material, commercial catalogues and the like :	
	4911.10.90	---	Other	15 % or Rs. 300.00 Per Kg
	4911.99	--	Other :	
	4911.99.30	---	Lottery tickets, Telephone cards	15 % or Rs. 386.00 Per Kg
	4911.99.40	---	Material based on plastics of Subheadings 3920.10 to 3920.90 and for wrapping or packing of commodities	15 % or Rs. 300.00 Per Kg
	4911.99.90	---	Other	15 % or Rs. 300.00 Per Kg
56.07			Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics(+).	
		-	Of polyethylene or polypropylene :	
	5607.41	--	Binder or baler twine	20 % or Rs. 90.00 Per Kg
	5607.49	--	Other :	
	5607.49.90	---	Other	20 % or Rs. 90.00 Per Kg
	5607.50	-	Of other synthetic fibers :	
	5607.50.90	---	Other	20 % or Rs. 225.00 Per Kg
	5607.90	-	Other :	
	5607.90.20	---	Coir twine	25 % or Rs. 145.00 Per Kg
	5607.90.30	---	Coir rope	20 % or Rs. 35.00 Per Kg
	5607.90.40	---	Of jute or of other textile bast fibers of heading 53.03	20 % or Rs.60.00 Per Kg
	5607.90.90	---	Other	20 % or Rs. 95.00 Per Kg
56.08			Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
		-	Of man-made textile materials :	
	5608.19	--	Other	20 % or Rs. 90.00 Per Kg
	5608.90	-	Other	20 % or Rs. 90.00 Per Kg
59.03			Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	
	5903.10	-	With poly(vinyl chloride)	
	5903.10.10	---	Woven tubular fabric made of the strip or like, obtained from materials heading 5404 of a lay-flat with not exceeding 750 mm whether or not printed	25 % or Rs. 100.00 Per Kg
	5903.10.90	---	Other	30 % or Rs. 110.00 Per Kg
	5903.20	-	With polyurethane:	
	5903.20.10	---	Woven tubular fabric made of the strip or like, obtained from materials heading 5404 of a lay-flat with not exceeding 750 mm whether or not printed	25 % or Rs. 100.00 Per Kg
	5903.20.90	---	Other	25 % or Rs. 100.00 Per Kg
	5903.90	-	Other	
	5903.90.10	---	Woven tubular fabric made of the strip or like, obtained from materials heading 5404 of a lay-flat with not exceeding 750 mm whether or not printed	25 % or Rs. 100.00 Per Kg
	5903.90.90	---	Other	25 % or Rs. 100.00 Per Kg
64.06			Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	
	6406.10	-	uppers and parts thereof, other than stiffeners	15 % or Rs. 1840.00 Per Kg
	6406.20	-	Outer soles and heels, of rubber or plastics :	
	6406.20.90	---	Other	20 % or Rs.90.00 Per Pair
	6406.90	-	Other :	
	6406.90.91	----	Uppers attached to inner soles	Rs.1200.00 per pair or 2000 per kg
65.04	6504.00		Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	15 % or Rs. 230.00 Per Kg
65.05	6505.00		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	
	6505.00.10	---	Hair - nets of any material,whether or not lined or trimmed	15 % or Rs.230.00 Per Kg
	6505.00.90	---	Other	15 % or Rs.230.00 Per Kg
65.06			Other headgear, whether or not lined or trimmed.	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	6506.10	-	Safety headgear:	
	6506.10.10	---	Basic safety helmets for worksites, mines and similar locations	35 % or Rs. 400.00 Per Unit
	6506.91	--	Of rubber or of plastics :	
	6506.91.90	---	Other	45% or Rs. 300.00 Per Kg
	6506.99	--	Of other materials :	
	6506.99.90	---	Other	45% or Rs. 300.00 Per Kg
65.07	6507.00		Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	15% or Rs. 230.00 Per Kg
66.01			Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) .	
	6601.10	-	Garden or similar umbrellas	45% or Rs. 300.00 Per Unit
		-	Other :	
	6601.91	--	Having a telescopic shaft	45% or Rs. 300.00 Per Unit
	6601.99	--	Other	45% or Rs. 300.00 Per Unit
67.02			Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	
	6702.10	-	Of plastics	50% or Rs. 2860.00 Per Kg
	6702.90	-	Of other materials	50% or Rs. 2860.00 Per Kg
68.02			Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	
	6802.10	-	Tiles, cubes and similar articles, whether or not rectangular (including squares), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	50 % or Rs. 100.00 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	50 % or Rs. 100.00 Per Kg
	6802.23	--	Granite	20 % or Rs. 60.00 Per Kg
	6802.29	--	Other stone	50 % or Rs.80.00 Per Kg
	6802.91	--	Marble, travertine and alabaster	
	6802.91.90	---	Other	50 % or Rs. 80.00 Per Kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	6802.92	--	Other calcareous stone	50 % or Rs. 80.00 Per Kg
	6802.93	--	Granite	50 % or Rs. 80.00 Per Kg
	6802.99	--	Other Stone :	
	6802.99.90	---	Other	50 % or Rs. 80.00 Per Kg
68.03	6803.00		Worked slate and articles of slate or of agglomerated slate.	45 % or Rs. 150.00 Per Kg
68.06			Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 of Chapter 69.	
	6806.90	-	Other	35 % or Rs. 40.00 Per Kg
68.08	6808.00		Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	25 % or Rs. 100.00 Per Kg
68.09			Articles of plaster or of compositions based on plaster.	
		-	Boards, sheets, panels, tiles and similar articles, not ornamented :	
	6809.11	--	Faced or reinforced with paper or paperboard only :	
	6809.11.10	---	Waste gypsum wallboard or plaster boading arising from the demolishing of building	50 % or Rs. 60.00 Per Kg.
	6809.11.20	---	Gypsum plaster board, both sides with un worked paper or paper board	50 % or Rs. 30.00 Per Kg.
	6809.11.90	---	Other	50 % or Rs. 60.00 Per Kg.
	6809.19	--	Other :	
	6809.19.10	---	Waste gypsum wallboard or laster board arising from the demolishing of building	50 % or Rs. 60.00 Per Kg.
	6809.19.90	---	Other	50 % or Rs. 60.00 Per Kg.
	6809.90	-	Other articles	50 % or Rs. 60.00 Per Kg.
69.07			Ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.	
	6907.21	--	Of a water absorption coefficent by weight not exceeding 0.5%:	
	6907.21.10	---	Wall tiles	50 % or Rs. 735.00 Per m2
	6907.21.90	---	Other	50 % or Rs. 735.00 Per m2
	6907.22	--	Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%:	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	6907.22.10	---	Wall tiles	50 % or Rs. 735.00 Per m2
	6907.22.90	---	Other	50 % or Rs. 735.00 Per m2
	6907.23	--	Of a water absorption coefficient by weight exceeding 10%:	
	6907.23.10	---	Wall tiles	50 % or Rs. 735.00 Per m2
	6907.23.90	---	Other	50 % or Rs. 735.00 Per m2
	6907.30	-	Mosaic cubes and the like, other than those of subheading 6907.40:	50 % or Rs. 735.00 Per m2
	6907.40	-	Finishing ceramics	50 % or Rs. 735.00 Per m2
69.11			Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	
	6911.10	-	Tableware and kitchenware	15 % or Rs. 180.00 Per Kg
	6911.90	-	Other	15 % or Rs. 180.00 Per Kg
69.12	6912.00		Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china :	
	6912.00.10	---	Tableware	15 % or Rs. 180.00 Per Kg
	6912.00.90	---	Other	15 % or Rs. 180.00 Per Kg
69.14			Other ceramic articles.	
	6914.10	-	Of porcelain or china :	
	6914.10.10	---	Handicraft	15 % or Rs. 180.00 Per Kg
	6914.10.90	---	Other	15 % or Rs. 180.00 Per Kg
	6914.90	-	Other :	
	6914.90.10	---	Handicraft	15 % or Rs. 180.00 Per Kg
	6914.90.90	---	Other	15 % or Rs. 180.00 Per Kg
70.09			Glass mirrors, whether or not framed, including rear-view mirrors.	
	7009.91	--	unframed	15 % or Rs. 175.00 Per Kg
	7009.92	--	Framed	15 % or Rs. 175.00 Per Kg
70.13			Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	
		-	Stemware drinking glasses other than of glass-ceramics :	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	7013.28	--	Other	15 % or Rs. 120.00 Per Kg
		-	Other drinking glasses other than of glass-ceramics :	
	7013.37	--	Other	15 % or Rs. 120.00 Per Kg
		-	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :	
	7013.42	--	Of glass having a linear coefficient of expansion not exceeding 5x10 ⁻⁶ per Kelvin within a temperature range of 0 0C to 300 0C	15 % or Rs. 120.00 Per Kg
	7013.99	--	Other :	
	7013.99.90	---	Other	15 % or Rs. 120.00 Per Kg
70.16			Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	
	7016.10	-	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	15 % or Rs. 140.00 Per Kg
	7016.90	-	Other	15 % or Rs. 140.00 Per Kg
72.13			Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	
	7213.10	-	Containing indentations, ribs, grooves or other deformations produced during the rolling process :	
	7213.10.90	---	Other	15 % or Rs.35.00 Per Kg
72.14			Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	
	7214.10	-	Forged :	
	7214.10.90	---	Other	15 % or Rs. 50.00 Per Kg
	7214.20	-	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling :	
	7214.20.90	---	Other	15 % or Rs. 70.00 Per Kg
		-	Other :	
	7214.91	--	Of rectangular (other than square) cross-section :	
	7214.91.10	---	Flat bars of a width not exceeding 30 mm and thickness not exceeding 6 mm, containing by weight less than 0.25% of carbon	15 % or Rs. 50.00 Per Kg
	7214.91.20	---	Other, containing by weight less than 0.25% of carbon, other than flat bars	15 % or Rs. 50.00 Per Kg
72.16			Angles, shapes and sections of iron or non-alloy steel (#).	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
		-	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :	
	7216.21	--	L sections	15 % or Rs.50.00 Per Kg
72.25			Flat-rolled products of other alloy steel, of a width of 600 mm or more .	
		-	Other :	
	7225.99	--	Other	15 % or Rs. 50.00 Per Kg
73.17	7317.00		Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	15 % or Rs. 65.00 Per Kg
73.18			Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel .	
		-	Threaded articles :	
	7318.12	--	Other wood screws	15 % or Rs. 35.00 Per Kg
73.19			Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, or iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	
	7319.40	-	Safety pins and other pins	15 % or Rs. 35.00 Per Kg
73.20			Springs and leaves for springs, of iron or steel.	
	7320.10	-	Leaf-springs and leaves therefor	15 % or Rs. 100.00 Per Kg
73.23			Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	
	7323.10	-	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	35 % or Rs. 55.00 Per Kg
		-	Other :	
	7323.91	--	Of cast iron, not enamelled	35 % or Rs. 35.00 Per Kg
	7323.92	--	Of cast iron, enamelled	35 % or Rs. 55.00 Per Kg
	7323.93	--	Of stainless steel	35 % or Rs. 175.00 Per Kg
	7323.94	--	Of iron (other than cast iron) or steel, enamelled	35 % or Rs. 55.00 Per Kg
	7323.99	--	Other	35 % or Rs. 55.00 Per Kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
74.15			Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper (+).	
	7415.10	-	Nails and tacks, drawing pins, staples and similar articles	15 % or Rs. 330.00 Per Kg
		-	Other threaded articles :	
	7415.33.10	---	Screws for wood	15 % or Rs. 330.00 Per Kg
76.10			Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	
	7610.10	-	Doors, windows and their frames and thresholds for doors	25 % or Rs. 500.00 Per Kg
82.14			Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	
	8214.10	-	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	15 % or Rs. 120.00 Per Kg
	8214.20	-	Manicure or pedicure sets and instruments (including nail files)	15 % or Rs. 120.00 Per Kg
	8214.90	-	Other	15 % or Rs. 120.00 Per Kg
83.02			Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	
	8302.10	-	Hinges :	
	8302.10.20	---	Of steel	15 % or 170.00 Per Kg
	8302.10.90	---	Other.	15 % or 70.00 Per Kg
	8302.20	-	Castors	15 % or 70.00 Per Kg
	8302.41	--	Suitable for buildings	15 % or 70.00 Per Kg
	8302.42	--	Other, suitable for furniture	15 % or 70.00 Per Kg
	8302.49	--	Other	15 % or 70.00 Per Kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	8302.50	-	Hat-racks, hat-pegs, brackets and similar fixtures	15 % or 70.00 Per Kg
83.03	8303.00		Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	15 % or Rs. 70.00 Per Kg
83.04	8304.00		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.	15 % or Rs.30.00 Per Kg
83.05			Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	
	8305.10	-	Fittings for loose-leaf binders or files	15 % or Rs. 120.00 Per Kg
	8305.20	-	Staples in strips	15 % or Rs. 120.00 Per Kg
	8305.90	-	Other, including parts	15 % or Rs. 120.00 Per Kg
83.06			Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.	
	8306.10	-	Bells, gongs and the like :	
	8306.10.90	---	Other	15 % or Rs. 120.00 Per Kg
	8306.21	--	Plated with precious metal	15 % or Rs. 120.00 Per Kg
	8306.29	--	Other	15 % or Rs. 120.00 Per Kg
	8306.30	-	Photograph, picture or similar frames; mirrors	15 % or Rs. 120.00 Per Kg
83.09			Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.	
	8309.90	-	Other :	
	8309.90.20	---	Fastening of iron or steel for sealing bags	15 % or Rs. 95.00 Per Kg
83.10	8310.00		Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	15 % or Rs. 175.00 Per Kg
84.15			Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated .	
		---	"Split system" :	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	8415.10.21	----	Of a capacity not exceeding 9,000 BTU	15 % or Rs. 7,400.00 Per Unit
	8415.10.22	----	Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	15 % or Rs. 8,700.00 Per Unit
	8415.10.23	----	Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	15 % or Rs. 10,500.00 Per Unit
	8415.10.24	----	Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU	15 % or Rs. 14,800.00 Per Unit
	8415.10.25	----	Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU	15 % or Rs. 19,800.00 Per Unit
		---	Self-contained :	
	8415.10.31	----	Of a capacity not exceeding 9,000 BTU	15 % or Rs. 4,800.00 Per Unit
	8415.10.32	----	Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	15 % or Rs. 6,100.00 Per Unit
	8415.10.33	----	Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	15 % or Rs.8,400.00 Per Unit
	8415.10.34	----	Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU	15 % or Rs. 17,900.00 Per Unit
	8415.10.35	----	Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU	15 % or Rs. 23,400.00 Per Unit
	8415.90	-	Parts :	
		---	Outdoor units of split type air conditioning machines :	
	8415.90.11	----	used / reconditioned	15 % or Rs. 22,400.00 Per Unit
	8415.90.19	----	Other	15 % or Rs. 22,400.00 Per Unit
		---	Indoor units of split type air conditioning machines :	
	8415.90.21	----	used / reconditioned	15 % or Rs. 22,400.00 Per Unit
	8415.90.29	----	Other	15 % or Rs. 22,400.00 Per Unit
84.50			Household or laundry-type washing machines, including machines which both wash and dry (+).	
		-	Machines, each of a dry linen capacity not exceeding 10 kg :	
	8450.11	--	Fully-automatic machines :	
		---	Other, top loading :	
	8450.11.31	----	Of a dry linen capacity less than 4 kg	15 % or Rs. 3,300.00 Per Unit
	8450.11.32	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	15 % or Rs. 4,000.00 Per Unit
	8450.11.33	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	15 % or Rs. 4,700.00 Per Unit

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	8450.11.34	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	15 % or Rs. 5,300.00 Per Unit
		---	Other, front loading :	
	8450.11.41	----	Of a dry linen capacity less than 4 kg	15 % or Rs. 4,000.00 Per Unit
	8450.11.42	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	15 % or Rs. 5,000.00 Per Unit
	8450.11.43	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	15 % or Rs. 5,800.00 Per Unit
	8450.11.44	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	15 % or Rs. 6,600.00 Per Unit
	8450.12	--	Other machines, with built-in centrifugal drier :	
		---	Other :	
	8450.12.31	----	Of a dry linen capacity less than 4 kg	15 % or Rs. 1600.00 Per Unit
	8450.12.32	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	15 % or Rs. 2,300.00 Per Unit
	8450.12.33	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	15 % or Rs. 3,100.00 Per Unit
	8450.12.34	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	15 % or Rs. 4,000.00 Per Unit
	8450.19	--	Other :	
		---	Other :	
	8450.19.31	----	Of a dry linen capacity less than 4 kg	15 % or Rs. 1,600.00 Per Unit
	8450.19.32	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	15 % or Rs. 2,300.00 Per Unit
	8450.19.33	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	15 % or Rs. 3,100.00 Per Unit
	8450.19.34	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	15 % or Rs. 4,000.00 Per Unit
85.01			Electric motors and generators (excluding generating sets).	
	8501.40	-	Other AC motors, single-phase :	
	8501.40.20	---	Motors for fans of heading 8414.51	15 % or Rs. 330.00 Per Unit
85.07			Electric accumulators, including separators therefor, whether or not rectangular (including square).	
	8507.10	-	Lead-acid, of a kind used for starting piston engines :	
	8507.10.10	-	Sealed type accumulators filled with acid solution and ready for use	15 % or Rs. 200.00 Per Kg
	8507.10.90	---	Other	15 % or Rs. 200.00 Per Kg
85.29			Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.	
	8529.10	-	Aerials and aerial reflectors of all kinds; parts suitable for use therewith :	
	8529.10.20	---	Other outdoor TV antennas / aerials	15 % or Rs. 345.00 Per Unit

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
85.39			Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.	
	8539.22	--	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	
	8539.22.10	---	Sealed glass envelopes consist of filament imported for the manufacture of lamps	15 % or Rs. 60.00 Per Unit
	8539.22.20	---	Other, of a power not exceeding 25 W	15 % or Rs. 60.00 Per Unit
	8539.22.90	---	Other	15 % or Rs. 60.00 Per Unit
87.08			Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
	8708.29	--	Other :	
	8708.29.10	---	"Cut-portions" of bodies and cabs	15 % or Rs. 120,000.00 Per Cut portion
		-	Other parts and accessories :	
	8708.91	--	Radiators and parts thereof :	
	8708.91.10	---	Radiators	40 % or Rs. 4800.00 Per Unit
	8708.91.20	---	Radiator cores	40 % or Rs. 3840.00 Per Unit
	8708.99	--	Other :	
	8708.99.40	---	"Cut-portions" of motor vehicles	15 % or Rs. 20,000.00 Per Cut portion
87.12	8712.00		Bicycles and other cycles (including delivery tricycles), not motorised :	
	8712.00.20	---	used bicycle	15 % or Rs. 4000.00 Per Unit
	8712.00.90	---	Other	15 % or Rs. 4000.00 Per Unit
90.01			Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.	
	9001.50	-	Spectacle lenses of other materials :	
	9001.50.90	---	Worked	15 % or Rs.65.00 Per Pair
91.12			Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	
	9112.20	-	Cases	15 % or Rs. 220.00 Per Kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	9112.90	-	Parts	15 % or Rs. 220.00 Per Kg
96.03			Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	
	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	35 % or Rs. 150.00 Per Unit
	9603.10.20	---	Brooms made of other fibre	35 % or Rs. 150.00 Per Unit
	9603.10.30	---	Tawashi brushes made of 100% coconut fibre	35 % or Rs. 150.00 Per Unit
	9603.10.40	---	Tawashi brushes made of coconut fibre mixed with other vegetable fibre	35 % or Rs. 150.00 Per Unit
	9603.10.50	---	Tawashi brushes made of coir fibre mixed with artificial fibre	35 % or Rs. 150.00 Per Unit
	9603.10.60	---	Other brushes made of coconut fibre	35 % or Rs. 150.00 Per Unit
	9603.10.70	---	Brushes made of other fibre	35 % or Rs. 150.00 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	35 % or Rs. 150.00 Per Unit
	9603.29	--	Other	35 % or Rs.260.00 Per Unit
	9603.40	-	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	35 % or Rs. 160.00 Per Unit
	9603.90	-	Other :	
	9603.90.90	---	Other	15 % or Rs. 85.00 Per Kg
96.08			Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.	
	9608.10	-	Ball point pens :	
	9608.10.10	---	Plastic	25 % or Rs. 80 Per Unit
	9608.10.90	---	Other	25 % or Rs. 80 Per Unit
	9608.20	-	Felt tipped and other porous-tipped pens and markers :	
	9608.20.10	---	Plastic	25 % or Rs. 80.00 Per Unit

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	9608.20.90	---	Other	10 % or Rs. 80.00 Per Unit
	9608.50	-	Sets of articles from two or more of the foregoing subheadings	10 % or Rs. 30.00 Per Unit
	9608.60	-	Refills for ball point pens, comprising the ball point and ink-reservoir :	
	9608.60.10	---	Plastic	25 % or Rs. 20.00 Per Unit
	9608.60.90	---	Other	10 % or Rs. 10.00 Per Unit
	9608.99	--	Other :	
	9608.99.10	---	Barrels for ball point pens, plastic	15 % or Rs. 620.00 Per Kg
96.13			Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	
	9613.10	-	Pocket lighters, gas fuelled, non-refillable	30 % or Rs. 220.00 Per Kg
	9613.20	-	Pocket lighters, gas fuelled, refillable	30 % or Rs. 220.00 Per Kg
96.19	9619.00		Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	
	9619.00.90	...	Other	45 % or Rs. 900.00 Per Kg