

RATE OF GST ON GOODS

RATE OF GST ON GOODS INDEX SCHEDULE I: LIST OF GOODS AT NIL RATE. SCHEDULE II: LIST OF GOODS AT 0.25% RATE SCHEDULE III: LIST OF GOODS AT 3% RATE SCHEDULE IV: LIST OF GOODS AT 5% RATE SCHEDULE V: LIST OF GOODS AT RATE. SCHEDULE VI: LIST OF GOODS AT RATE. SCHEDULE VII: LIST OF GOODS AT RATE. 1 14 .15 17 52 80 137 RATE OF GST ON GOODS The GST rate structure for goods have been notified. For convenience, goods have been organised rate-wise in schedules I to VII as per details given below. SCHEDULE I: LIST OF GOODS AT NIL RATE Chapter/Heading/ Description of Goods No. 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11

12. Sub-heading/ Tariff item 0101 0102 0103 0104 0105 0106 0201 0202 0203 0204 0205 0206 Live asses, mules and hinnies Live bovine animals Live swine Live sheep and goats Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls. Other live animal such as Mammals, Birds, Insects Meat of bovine animals, fresh and chilled. Meat of bovine animals frozen [other than frozen and put up in unit container] Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container] Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container] Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container] Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container] 1 Chapter/Heading/ Description of Goods No. 13. 14. 15. 16. 17. 18. 19. 20. 21 22. Sub-heading/ Tariff item 0207 0208 0209 0209 0210 3 0301 0302 0304 0306 Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container] Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container] Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container] Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers] Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 5%] Live fish. Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304 Fish fillets and other fish meat (whether or not minced), fresh or chilled. Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled. 2 Chapter/Heading/ Description of Goods No. 23. 25. 26. 27. 28. 29. 30. 31. 32

33. Sub-heading/ Tariff item 0307 0308 0401 0403 0406 0407 0409 0501 0506 0507 90 0511 Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled. Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled. Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk Curd; Lassi; Butter milk Chena or paneer, other than put up in unit containers and bearing a registered brand name; Birds' eggs, in shell, fresh, preserved or cooked Natural honey, other than put up in unit container and bearing a registered brand name Human hair, unworked, whether or not washed or scoured; waste of human hair All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc. Semen including frozen semen 3 Chapter/Heading/ Description of Goods No. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 47

48. Sub-heading/ Tariff item 6 0701 0702 0703 0704 0705 0706 0707 0708 0709 0712 0713 0714 0801 0801 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage Potatoes, fresh or chilled Tomatoes, fresh or chilled. Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled. Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. Lettuce (*Lactuca sativa*) and chicory (*Cichorium spp.*), fresh or chilled. Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled. Cucumbers and gherkins, fresh or chilled. Leguminous vegetables, shelled or unshelled, fresh or chilled. Other vegetables, fresh or chilled. Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. Dried leguminous vegetables, shelled, whether or not skinned or split. Manioc, arrowroot, salep, Jerusalem

artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith. Coconuts, fresh or dried, whether or not shelled or peeled Brazil nuts, fresh, whether or not shelled or peeled 4 Chapter/Heading/ Description of Goods No. 49. 50. 51. 52. 53. 54. 55. 56. 57

58. Sub-heading/ Tariff item 0802 0803 0804 0805 0806 0807 0808 0809 0810 0814 Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, fresh, whether or not shelled or peeled Bananas, including plantains, fresh or dried Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh. Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), fresh. Grapes, fresh Melons (including watermelons) and papaws (papayas), fresh. Apples, pears and quinces, fresh. Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh. Peel of citrus fruit or melons (including watermelons), fresh. 5 No. 59. 60. 61. 62. 63. 64. 65. 66. 68. 69. 70. 71 Chapter/Heading/ Description of Goods Sub-heading/ Tariff item 9 0901 0902 0909 0910 11 10 0910 30 10 1001 1002 1003 1004 1005 1006 1007 All goods of seed quality Coffee beans, not roasted Unprocessed green leaves of tea Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality] Fresh ginger, other than in processed form Fresh turmeric, other than in processed form Wheat and meslin [other than those put up in unit container and bearing a registered brand name] Rye [other than those put up in unit container and bearing a registered brand name] Barley [other than those put up in unit container and bearing a registered brand name] Oats [other than those put up in unit container and bearing a registered brand name] Maize (corn) [other than those put up in unit container and bearing a registered brand name] Rice [other than those put up in unit container and bearing a registered brand name] Grain sorghum [other than those put up in unit container and bearing a registered brand name] 6 Chapter/Heading/ Description of Goods No. 72. 73. 74. 75. 76. 77. 78. 79

80. Sub-heading/ Tariff item 1008 1101 1102 1103 1104 1105 1106 12 1201 Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragli [other than those put up in unit container and bearing a registered brand name] Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name] Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name] Cereal grains hulled Flour, of potatoes [other than those put up in unit container and bearing a registered brand name] Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name] All goods of seed quality Soya beans, whether or not broken, of seed quality. 7 Chapter/Heading/ Description of Goods No. 81. 82. 83. 84. 85. 86. 87. 88. 89

90. Sub-heading/ Tariff item 1202 1204 1205 1206 1207 1209 1210 1211 1212 1213 Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.Linseed, whether or not broken, of seed quality. Rape or colza seeds, whether or not broken, of seed quality. Sunflower seeds, whether or not broken, of seed quality. Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality. Seeds, fruit and spores, of a kind used for sowing. Hop cones, fresh. Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled. Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled. Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets 8 Chapter/Heading/ Description of Goods No. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100

101. Sub-heading/ Tariff item 1214 1301 1404 90 40 1701 or 1702 1904 1905 1905 2106 2201 2201 2202 90 90 Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.Lac and Shellac Betel leaves Jaggery of all types including Cane Jag- gery (gur) and Palmyra Jaggery Puffed rice, commonly known as Muri flattened or beaten rice, commonly known as Chira, parched rice, common- ly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki Pappad, by whatever name it is known, except when served for consumption Bread (branded or otherwise), except when served for consumption and pizza bread Prasadam supplied by religious places like temples, mosques, churches, gu- rudwaras, dargahs, etc. Water [other than aerated, mineral, pu- rified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container] Non-alcoholic Toddy, Neera including date and palm neera Tender coconut water other than put up in unit container and bearing a regis- tered brand name 9 No. 102. 103. 105. 106. 107. 108. 109. 110. 111. 112. 113. 114. 115. 116

117. Chapter/Heading/ Sub-heading/ Tariff item 2302, 2304, 2305, 2306, 2308, 2309 2501 2716 oo 00 2835 3002 3006 3101 3304 3825 3926 4014 4401 4402 4802 / 4907 4817 / 4907 48 / 4907 Description of Goods Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supple- ment & husk of pulses, concentrates & additives, wheat bran & de-oiled cake Salt, all types Electrical energy Dicalcium phosphate (DCP) of animal feed grade conforming to IS specifica- tion No.5470 : 2002 Human Blood and its components All types of contraceptives All goods and organic manure [other than put up in unit containers and bear- ing a registered brand name] Kajal [other than kajal pencil sticks] Kumkum, Bindi, Sindur, Alta Municipal waste, sewage sludge, clini- cal waste Plastic bangles Condoms and contraceptives Firewood or fuel wood Wood charcoal (including shell or nut charcoal), whether or not agglomerated Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government Postal items, like envelope, Post card etc., sold by Government Rupee notes when sold to the Reserve Bank of India 10 Chapter/Heading/ Description of Goods No. 118. 119. 120. 121. 122. 123. 124. 125. 126. 127. 128. 129. 130. 131. 132. 133. 134. 135

136. Sub-heading/ Tariff item 4907 4901 5001 5002 5003 5101 5102 5103 52 52 5303 5305 63 6703 6912 oo 40 7018 Cheques, lose or in book form Printed books, including Braille books Newspapers, journals and periodicals, whether or not illustrated or containing advertising material Children's picture, drawing or colouring books Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, pri nted Silkworm laying, cocoon Raw silk Silk waste Wool, not carded or combed Fine or coarse animal hair, not carded or combed Waste of wool or of fine or coarse ani- mal hair Gandhi Topi Khadi yarn Jute fibres, raw or processed but not spun Coconut, coir fibre Indian National Flag Human hair, dressed, thinned, bleached or otherwise worked Earthen pot and clay lamps Glass bangles (except those made from precious metals) 11 Chapter/Heading/ Description of Goods No.137. 138. 139. 140. 141. 143. 144. 145. 146

147. Sub-heading/ Tariff item 8201 8445 8446 8802 60 oo 8803 9021 92 9603 9609 9610 oo oo 9803 Agricultural implements manually op- erated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; seca- teurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry. Amber charkha Handloom [weaving machinery] Spacecraft (including satellites) and suborbital and spacecraft launch vehi- cles Parts of goods of heading 8801 Hearing aids Indigenous handmade musical instru- ments Muddhas made of sarkanda and Phool bahari jhadoo Slate pencils and chalk sticks Slates Passenger baggage 12 Chapter/Heading/ Description of Goods No

149. Sub-heading/ Tariff item Any chapter Puja samagri namely: (i) (iii) (iv) (v) (vi) (vii) (viii) (ix) (x) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); Sacred thread (commonly known as yagnopavit); Wooden khadau; Panchamrit, Vibhuti sold by religious institutions, Unbranded honey [proposed GST Nil] Wick for diya.Roli Kalava (Raksha sutra) Chandan tika Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condi- tion that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State

Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be. 13
SCHEDULE 11: LIST OF GOODS AT 0.25% RATE Chapter/Heading/ Description of Goods No. 1. 2

3. Sub-heading/ Tariff item 7102 7103 7104 Diamonds, non-industrial unworked or simply sawn, cleaved or bruted Precious stones (other than diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped Synthetic or reconstructed precious or semi-precious stones, unworked or simply sawn or roughly shaped 14 **SCHEDULE III: LIST OF GOODS AT 3% RATE** Chapter/Heading/ Description of Goods No.1. 2. 3. 4. 5

6. Sub-heading/ Tariff item 7101 7102 7103 7104 7105 7106 Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport Diamonds, whether or not worked, but not mounted or set [other than Non-Industrial Unworked or simply sawn, cleaved or bruted] Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped] Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped] Dust and powder of natural or synthetic precious or semi-precious stones Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form 15 No.7. 8. 9. 10. 11 12. 13. 14. 15. 16. 17

18. Chapter/Heading/ Sub-heading/ Tariff item 7107 7108 7109 7110 7111 7112 7113 7114 7115 7116 7117 7118 Description of Goods Base metals clad with silver, not further worked than semi-manufactured Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form Base metals or silver, clad with gold, not further worked than semi-manufactured Platinum, unwrought or in semi-manufactured forms, or in powder form Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal. Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal Other articles of precious metal or of metal clad with precious metal Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) Imitation jewellery Coin 16 **SCHEDULE 'V: LIST OF GOODS AT 5% RATE** Chapter/Heading/ Description of Goods No. 1. 2. 3. 4. 5

6. Sub-heading/ Tariff item 0303 0304 0305 0306 0307 0308 Fish, frozen, excluding fish fillets and other fish meat of heading 0304 Fish fillets and other fish meat (whether or not minced), frozen 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 Crustaceans, whether in shell or not, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption Molluscs, whether in shell or not, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption Aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process: flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption Chapter/Heading/ Description of Goods No.7. 8. 9. 10. 11 12. 13. 14

15. Sub-heading/ Tariff item 0401 0402 0403 0404 0406 0408 0409 0410 0502 Ultra High Temperature (UHT) milk Milk and cream, concentrated or containing added sugar or other sweetening matter, including skimmed milk powder, milk food for babies [other than condensed milk] 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 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 Chena or paneer put up in unit container and bearing a registered brand name 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. Natural honey, put up in unit container and bearing a registered brand name Edible products of animal origin, not elsewhere specified or included Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair. 18 Chapter/Heading/ Description of Goods No. 16. 17. 18. 19. 20. 21 22. Sub-heading/ Tariff item 0504 0505 0507 [Except 050790] 0508 0510 0511 7 Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked. Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers Ivory, tortoise-shell, whalebone and whalebone hair, horns, unworked or simply prepared but not cut to shape; powder and waste of these products. Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof. Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved. Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption, other than semen including frozen semen. Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower 19 Chapter/Heading/ Description of Goods No. 23. 24. 25. 26. 27. 28. 29. 30. 31

32. Sub-heading/ Tariff item 0710 0711 0713 0714 0801 0802 0802 08 0806 0811 Vegetables (uncooked or cooked by steaming or boiling in water), frozen 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 Dried leguminous vegetables, shelled, whether or not skinned or split [put up in unit container and bearing a registered brand name] Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen or dried, whether or not sliced or in the form of pellets Cashewnuts, whether or not shelled or peeled Dried areca nuts, whether or not shelled or peeled Dried chestnuts (singhada), whether or not shelled or peeled Dried makhana, whether or not shelled or peeled Grapes, dried, and raisins Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter 20 Chapter/Heading/ Description of Goods No. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43

44. Sub-heading/ Tariff item 0812 0814 0901 0902 0903 0904 0905 0906 0907 0908 0909 0910 [other than 0910 11 10, 0910 30 10] 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 Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion [other than coffee beans not roasted] Tea, whether or not flavoured [other than unprocessed green leaves of tea] Mate Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta Vanilla Cinnamon and cinnamon-tree flowers Cloves (whole fruit, cloves and stems) Nutmeg, mace and cardamoms Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [other than of seed quality] Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices 21 Chapter/Heading/ Description of Goods No. 45. 46. 47. 48. 49. 50. 51 52. 53. 54. 55

56. Sub-heading/ Tariff item 10 1001 1002 1003 1004 1005 1006 1007 1008 1101 1102 1103 All goods i.e. cereals, put up in unit container and bearing a registered brand name Wheat and meslin put up in unit container and bearing a registered brand name Rye put up in unit container and bearing a registered brand name Barley put up in unit container and bearing a registered brand name Oats put up in unit container

and bearing a registered brand name Maize (corn) put up in unit container and bearing a registered brand name Rice put up in unit container and bearing a registered brand name Grain sorghum put up in unit container and bearing a registered brand name Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] put up in unit container and bearing a registered brand name Wheat or meslin flour put up in unit container and bearing a registered brand name. Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc. put up in unit container and bearing a registered brand name Cereal groats, meal and pellets, including suji and dalia, put up in unit container and bearing a registered brand name 22 Chapter/Heading/ Description of Goods No. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68

69. Sub-heading/ Tariff item 1104 1105 1106 1106 10 10 1106 10 90 1109 00 00 12 1201 1202 1203 1204 1205 1206 Cereal grains otherwise worked (for example, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground [other than hulled cereal grains] Meal, powder, flakes, granules and pellets of potatoes put up in unit container and bearing a registered brand name Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, put up in unit container and bearing a registered brand name Guar meal Guar gum refined split Wheat gluten, whether or not dried All goods other than of seed quality Soya beans, whether or not broken other than of seed quality. Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken other than of seed quality. Copra other than of seed quality Linseed, whether or not broken other than of seed quality. Rape or colza seeds, whether or not broken other than of seed quality. Sunflower seeds, whether or not broken other than of seed quality 23 Chapter/Heading/ Description of Goods No. 70. 71 72. 73. 74. 75

76. Sub-heading/ Tariff item 1207 1208 1210 1211 1212 1301 1301 Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed quality Flour and meals of oil seeds or oleaginous fruits, other than those of mustard Hop cones, dried, whether or not ground, powdered or in the form of pellets; lupulin Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus-sativum) of a kind used primarily for human consumption, not elsewhere specified or included Natural gums, resins, gum-resins and oleoresins (for example, balsams) [other than lac and shellac] Compounded asafoetida commonly known as heeng 24 Chapter/Heading/ Description of Goods No. 78. 79. 80. 81 82. 83

84. Sub-heading/ Tariff item 1401 1404 [other than 1404 90 10, 1404 90 40, 1404 90 50] 1507 1508 1509 1510 1511 1512 Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark) Vegetable products not elsewhere specified or included such as cotton linters, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, coconut shell, unworked, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha] Soya-bean oil and its fractions, whether or not refined, but not chemically modified Ground-nut oil and its fractions, whether or not refined, but not chemically modified. Olive oil and its fractions, whether or not refined, but not chemically modified. 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 1509 Palm oil and its fractions, whether or not refined, but not chemically modified. Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified. 25 Chapter/Heading/ Description of Goods No. 85. 86. 88. 89. 90. 91. 92. 93

94. Sub-heading/ Tariff item 1513 1514 1515 1516 1517 1518 1701 1702 1801 1802 Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified. Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified. Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. Vegetable fats and oils and their fractions, partly or wholly

hydrogenated, inter-esterified, re-esterified or elaid- inised, whether or not refined, but not further prepared. Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516 Vegetable fats and oils and their frac- tions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516 Beet sugar, cane sugar, khandsari sugar Palmyra sugar Cocoa beans whole or broken, raw or roasted Cocoa shells, husks, skins and other cocoa waste 26 Chapter/Heading/ Description of Goods No. 95. 96. 98. 99. 100. 101. 102. 103. 104

105. Sub-heading/ Tariff item 1803 1901 20 oo 1902 1903 1905 1905 40 oo 2106 90 2201 90 10 2301 2303 2304 Cocoa paste whether or not de-fatted Mixes and doughs for the preparation of bread, pastry and other baker's wares Seviyan (vermicelli) Tapioca and substitutes therefor pre- pared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.(sabudana) Pizza bread Rusks, toasted bread and similar toast- ed products Sweetmeats Ice and snow Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves 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 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil [other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake] 27 No. 106. 107. 108. 109. 110. 111 112

113. Chapter/Heading/ Sub-heading/ Tariff item 2305 2306 2307 2401 2502 2503[except 2503 oo 10] 2504 2505 Description of Goods Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake] Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supple- ment & husk of pulses, concentrates & additives, wheat bran & de-oiled cake] Wine lees; argol Tobacco leaves Unroasted iron pyrites.Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur [other than sulphur recov- ered as by- product in refining of crude oil] Natural graphite. Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26. 28 Chapter/Heading/ Description of Goods No. 114 115. 116. 117. 118. 119. 120. 121

122. Sub-heading/ Tariff item 2506 2507 2508 2509 2510 2511 2512 2513 2514 Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rect- angular (including square) shape.Kaolin and other kaolinic clays, whether or not calcined. Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths. Chalk. Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk. Natural barium sulphate (barytes); natu- ral barium carbonate (witherite), wheth- er or not calcined, other than barium oxide of heading 2816. Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less. Pumice stone; emery; natural corun- dum, natural garnet and other natural abrasives, whether or not heat-treated. Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. 29 No. 123. 124. 125. 126

127. Chapter/Heading/ Sub-heading/ Tariff item 2515 [Except 2515 12 10, 2515 12 20, 2515 12 90] 2516 [Except 2516 11 00, 2516 12 00] 2516 11 oo 2517 2518 Description of Goods Ecaussine and other calcareous mon- umental or building stone; alabaster [other than marble and travertine] Porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.Granite crude or roughly trimmed Pebbles, gravel, broken or crushed stone, of a kind commonly used for con- crete aggregates, for road metalling or for railway or other ballast, shingle and

flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules cheeping and powder of stones heading 2515 or 2516 whether or not heat treated. Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix. 2518 10 dolomite, Not calcined or sintered 30 Chapter/Heading/ Description of Goods No. 128. 129. 130. 131. 132. 133. 134. 135. 136

137. Sub-heading/ Tariff item 2519 2520 2521 2522 2524 2525 2526 2528 2529 2530 Natural magnesium carbonate (magnesianite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders. Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement. Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825. Asbestos Mica, including splitting; mica waste. Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc. Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than of H₃B₃O₃ Feldspar; leucite, nepheline and nepheline syenite; fluorspar. Mineral substances not elsewhere specified or included. 31 No. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148. 149. 150. 151. 152

153. Chapter/Heading/ Sub-heading/ Tariff item 26 [other than 2619, 2620, 2621] 2601 2602 2603 2604 2605 2606 2607 2608 2609 2610 2611 2612 2613 2614 2615 Description of Goods All ores and concentrates [other than slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel; slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds; other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste] Iron ores and concentrates, including roasted iron pyrites Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight. Copper ores and concentrates. Nickel ores and concentrates. Cobalt ores and concentrates. Aluminium ores and concentrates. Lead ores and concentrates. Zinc ores and concentrates. Tin ores and concentrates. Chromium ores and concentrates. Tungsten ores and concentrates. Uranium or thorium ores and concentrates. Molybdenum ores and concentrates. Titanium ores and concentrates. Niobium, tantalum, vanadium or zirconium ores and concentrates. 32 No. 154. 155. 156. 157. 158. 159. 160. 161. 162. 163. 164. 165. 166. 167

168. Chapter/Heading/ Sub-heading/ Tariff item 2616 2617 2618 27 2701 2702 2703 2704 2705 2706 2710 2711 12 00, 2711 13 00, 2710 19 00 28 28 28 Description of Goods Precious metal ores and concentrates. Other ores and concentrates Granulated slag (slag sand) from the manufacture of iron or steel Bio-gas Coal; briquettes, ovoids and similar solid fuels manufactured from coal Lignite, whether or not agglomerated, excluding jet Peat (including peat litter), whether or not agglomerated Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons Tar distilled from coal, from lignite or from peat Kerosene p DS Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited. Thorium oxalate Enriched KBF₄ (enriched potassium fluoborate) Enriched elemental boron 33 Chapter/Heading/ Description of Goods No. 169. 170. 171. 172. 173. 174. 175. 176. 177. 178. 179. 180. 181. 182. 182A. 182B. Sub-heading/ Tariff item 28 2805 11 2845 2853 30 3002, 3006 30 30 30 30 30 30 30 3101 3102 3103 Nuclear fuel Nuclear grade sodium Heavy water and other nuclear fuels Compressed air Insulin Animal or Human Blood Vaccines Diagnostic kits for detection of all types of hepatitis Desferrioxamine injection or deferiprone Cyclosporin Medicaments (including veterinary medicines) used in bio-chemical systems and not bearing a brand name Oral re-hydration salts Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1 appended to this Schedule Formulations manufactured from the bulk drugs specified in List 2 appended to this Schedule All goods i.e. animal or vegetable fertiliser or

organic fertilisers put up in unit containers and bearing a brand name Mineral or chemical fertilisers, nitroge- nous, other than those which are clearly not to be used as fertilizers Mineral or chemical fertilisers, phos- phatic, other than those which are clear- ly not to be used as fertilizers 34 No. 182C. 182D. 183. 184. 185. 186

187. Chapter/Heading/ Description of Goods Sub-heading/ Tariff item 3104 3105 32 3202 3307 41 oo 3402 3605 oo 10 Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, other than those which are clearly not to be used as fertilizers Wattle extract, quebracho extract, chestnut extract Enzymatic preparations for pre-tanning Agarbatti Sulphonated castor oil, fish oil or sperm oil Handmade safety matches Explanation.— For the purposes of this entry, handmade matches mean match- es, in or in relation to the manufacture of which, none of the following process- es is ordinarily carried on with the aid of power, namely: (iii) (iv) (v) frame filling; dipping of splints in the composi- tion for match heads; filling of boxes with matches; pasting of labels on match boxes, veneers or cardboards, packaging 35 Chapter/Heading/ Description of Goods No. 188. 189. 190. 191 192. 193. 194. 195

196. Sub-heading/ Tariff item 4001 4016 4011, 4013 4016 4101 4102 4103 4104 4105 Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip Toy balloons made of natural rubber latex Pneumatic tyres or inner tubes, of rub- ber, of a kind used on / in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws Erasers Raw hides and skins of bovine (includ- ing buffalo) or equine animals (fresh, or salted, dried, limed, pickled or other- wise preserved, but not tanned, parch- ment-dressed or further prepared), whether or not dehaired or split Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or other- wise preserved, but not tanned, parch- ment-dressed or further prepared), whether or not with wool on or split Other raw hides and skins (fresh, or salted, dried, limed, pickled or other- wise preserved, but not tanned, parch- ment-dressed or further prepared), whether or not dehaired or split Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared 36 Chapter/Heading/ Description of Goods No.197. 198. 199. 200. 201. 202. 203. 204. 205. 206. 207. 208. 209. 210. 211 212

213. Sub-heading/ Tariff item 4106 4401 4801 4823 4901 5004 to 5006 5007 5104 5105 5106 to 5110 5111 to 5113 5201 to 5203 5204 5205 to 5207 5208 to 5212 5301 5302 Tanned or crust hides and skins of other animals, without wool or hair on, wheth- er or not split, but not further prepared Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms Newsprint, in rolls or sheets Kites Brochures, leaflets and similar printed matter, whether or not in single sheets Silk yarn Woven fabrics of silk or of silk waste Garneted stock of wool or of fine or coarse animal hair, shoddy wool Wool and fine or coarse animal hair, carded or combed Yarn of wool or of animal hair Woven fabrics of wool or of animal hair Cotton and Cotton waste Cotton sewing thread, whether or not put up for retail sale Cotton yarn [other than khadi yarn] Woven fabrics of cotton All goods i.e. flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock) True hemp (Cannabis sativa L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock) Chapter/Heading/ Description of Goods No. 214. 215. 216. 217. 218. 219. 220. 221. 222. 223

224. Sub-heading/ Tariff item 5303 5305 to 5308 5309 to 5311 5407, 5408 5512 to 5516 5705 5809, 5810 60 61 62 63 All goods i.e. textile bast fibres [other than jute fibres, raw or processed but not spun]; tow and waste of these fibres (including yarn waste and garneted stock) All goods [other than coconut coir fibre] including yarn of flax, jute, other tex- tile bast fibres, other vegetable textile fibres; paper yarn Woven fabrics of other vegetable textile fibres, paper yarn Woven fabrics of manmade textile ma- terials Woven fabrics of manmade staple fibres Coir mats, matting and floor covering Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gotasitara, naqsi, kora, glass beads, badla, glzal Knitted or crocheted fabrics [All goods] Articles of apparel and clothing acces- sories, knitted or crocheted, of sale value not exceeding Rs. 1000 per piece Articles of apparel and clothing acces- sories,

not knitted or crocheted, of sale value not exceeding Rs. 1000 per piece Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value not exceeding Rs. 1000 per piece 38 Chapter/Heading/ Description of Goods No. 225. 226. 227. 228. 229. 230. 231 232. 233

234. Sub-heading/ Tariff item 64 6901 00 10 6904 10 00 6905 10 00 7018 84 8413 91 8419 19 8437 84 or 85 Footwear having a retail sale price not exceeding Rs.500 per pair, provided that such retail sale price is indelibly marked or embossed on the footwear itself. Bricks of fossil meals or similar siliceous earths Building bricks Earthen or roofing tiles Glass beads. Pawan Chakki that is Air Based Atta Chakki Hand pumps and parts thereof Solar water heater and system Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof Following renewable energy devices & parts for their manufacture (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants/devices (f) Solar lantern/solar lamp (g) Ocean waves/tidal waves energy devices/plants 39 Chapter/Heading/ Description of Goods No. 235. 236. 237. 238. 239. 240

241. Sub-heading/ Tariff item 8601 8602 8603 8604 8605 8606 8607 Rail locomotives powered from an external source of electricity or by electric accumulators Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604 Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles) Railway or tramway passenger coach- es, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604) Railway or tramway goods vans and wagons, not self-propelled Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bis- sel-bogies, axles and wheels, and parts thereof 40 Chapter/Heading/ Description of Goods No.242. 243. 244. 245. 246. 247. 248. 249. 250. 251 Sub-heading/ Tariff item 8608 8713 8802 8803 8901 8902 8904 8905 8906 8907 Railway or tramway track fixtures and fittings; mechanical (including elec- tro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing Carriages for disabled persons, whether or not motorised or otherwise mechani- cally propelled Other aircraft (for example, helicopters, aeroplanes), other than those for personal use. Parts of goods of heading 8802 Cruise ships, excursion boats, ferry- boats, cargo ships, barges and similar vessels for the transport of persons or goods Fishing vessels; factory ships and other vessels for processing or preserving fishery products Tugs and pusher craft Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; float- ing or submersible drilling or production platforms Other vessels, including warships and lifeboats other than rowing boats Other floating structures (for example, rafts, tanks, coffer-dams, landing- stages, buoys and beacons) 41 Chapter/Heading/ Description of Goods No. 252. 253. 254. 255. 256. 257. 258. 259. 260. 261

262. Sub-heading/ Tariff item Any chapter 90 90 or any other Chapter 90 or 84 90 or any other Chapter 90 or any other Chapter 9405 50 31 9405 91 00, 9405 92 00 or 9405 99 9603 10 00 9704 9705 Parts of goods of headings 8901 , 8902 8904, 8905, 8906, 8907 Coronary stents and coronary stent sys- tems for use with cardiac catheters Artificial kidney Disposable sterilized dialyzer or micro barrier of artificial kidney Parts of the following goods, namely: (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v) Brailers; and (vi) Artificial limbs Assistive devices, rehabilitation aids and other goods for disabled, specified in List 3 appended to this Schedule Kerosene pressure lantern Parts of kerosene pressure lanterns including gas mantles Broomsticks Postage or revenue stamps, stamp-postmarks, first-day covers, post- al stationery (stamped paper), and the like, used or unused, other than those of heading 4907 Numismatic coins 42 Chapter/Heading/ Description of Goods No

263. Sub-heading/ Tariff item 9804 Drugs or medicines including their salts and esters and diagnostic test kits specified at S.No. 180 above and For- mulations specified at S.No. 181 above, intended for personal use. List 1 [See S.No.180 of the Schedule (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15) (16) (17) (18) (19) (20) (21) (22) (23) (24) (25) (26) (27) (28) Amikacin Amphotericin-B

Amrinone Aprotinin Baclofen Bleomycin Busulphan BCG vaccine, loperamide, lotrolan Chlorambucil Chorionic Gonadotrophin Clindamycin Cyclophosphamide Dactinomycin Daunorubicin Desferrioxamine Dimercaprol Disopyramide phosphate Dopamine Eptifibatide Glucagon Hydroxyurea Isoprenaline Isoflurane Lactulose Lomustine Latanoprost Melphalan Mesna 43 (29) (30) (31) (32) (33) (34) (35) (36) (37) (38) (39) (40) (41) (42) (43) (a) (b) (44) (45) (46) (47) (48) (49) (50) (51) (52) (53) (54) (55) (56) (57) (58) (59) (60) (61) (62) (63) (64) Methotrexate MMR (Measles, mumps and rubella) vaccine Mustin Hydrochloride Pancuronium Bromide Praziquantel Protamine Quinidine Sodium Cromoglycate spin caps and cartridges Sodium Hyaluronatesterile 1% and 1.4% solution Somatostatin Strontium Chloride (85Sr.) Thioguanine Tobramycin TetanusImmunoglobulin Typhoid Vaccines: VI Antigen of Salmonella Typhi, and Ty21a cells and attenuated non-pathogenic strains of S. Typhi Tretinoin Tribavirin / Ribavirin Urokinase Ursodeoxycholic Acid Vancomycin Vasopressin Vecuronium Bromide Zidovudine 5-Fluorouracil Pegulated Liposomal Doxorubicin Hydrochloride injection Ketoanalogue preparation of essential amino acids pergolide Kit for bedside assay of Troponin-T Solution for storing, transporting, flushing donor organs for transplant Miltefosine Milrinone Lactate Methoxy Isobutyle Isonitrile (MIBI) Haemophilus Influenzae Type b Vaccine Mycophenolate Sodium Verteporfin Daclizumab 44 (65) (66) (67) (68) (69) (70) (71) (72) (73) (74) (75) (76) (77) (78) (79) (80) (81) (82) (83) (84) (85) (86) (87) (88) (89) (90) (91) (92) (93) (94) (95) (96) (97) (98) (99) (100) (101) (102) Ganciclovir Drotrecoginalfa (activated) Eptacogalfa activated recombinant coagulation factor VIIa Muromonab CD3 Japanese encephalitis vaccine Valganciclovir Low molecular weight heparin Efavirenz Emtricitabine; Azathioprine; Antinomycin D; Cytosine Arabinoside (Cytarabine); Vinblastine Sulphate Vincristine; Eurocollins Solution; Everolimus tablets/dispersible tablets; Poractant alfa Troponin-I whole blood test kit; Blower/mister kit for beating heart surgery; Fluoro Enzyme Immunoassay Diagnostic kits. Tablet Telbivudine Injection Exenatide DTaP-IPV-Hibor PRP-T combined Vaccine Pneumococcal-7 Valent Conjugate Vaccine (Diphtheria CRM197 Protein) Injection Thyrotropin Alfa Injection Omalizumab. Abatacept Daptomycin Entacevir Fondaparinux Sodium Influenza Vaccine Ixabepilone Lapatinib Pegaptanib Sodium injection Sunitinib Malate Tocilizumab Agalsidase Beta Anidulafungin 45 (103) (104) (105) (106) (107) (108) (109) (110) (111) (112) (113) (114) (115) (116) (117) (118) (119) (120) (121) (122) (123) (124) (125) (126) (127) (128) (129) (130) (131) (132) (133) (134) (135) (136) (137) (138) Caspofungin acetate Desflurane USP Heamostatic Matrix with Gelatin and human Thrombin Imiglucerase Maraviroc Radiographic contrast media (Sodium and Meglumine ioxita- Iamate, Iobitridol and Sodium and meglumine ioxaglate) Sorafenib tosylate Varenicline tartrate 90 Yttrium Nilotinib Pneumococcal acchride Conjugate vaccine adsorbed 13-valent suspension for injection Micafungin sodium for injection Bevacizumab Raltegravir potassium Rotavirus Vaccine (Live Oral Pentavalent) Pneumococcal Polysaccharide Vaccine Temsirolimus Concentrate for infusion for injection Natalizumab Octreotide Somatropin Aurothiomalate Sodium Asparaginase Agglutinating Sera Anti-Diphtheria Normal Human Immunoglobulin Anti-human lymphocyte immunoglobulin IV Anti-human thymocyte immunoglobulin IV Anti-Pertussis Normal Human Immunoglobulin Anti-Plague serum Anti-Pseudomonas Normal Human Immunoglobulin Basiliximab Beractant Intra-tracheal Suspension Blood group sera Botulinum Toxin Type A Burn therapy dressing soaked in gel Bovine Thrombin for invitro test for diagnosis in Haemorrhagic disorders Bovine Albumin 46 (139) (140) (141) (142) (143) (144) (145) (146) (147) (148) (149) (150) (151) (152) (153) (154) (155) (156) (157) (158) (159) (160) (161) (162) (163) (164) (165) (166) (167) (168) (169) (170) (171) (172) (173) (174) (175) Bretylium Tosylate Calcium Disodium Edetate Carmustine Cesium Tubes Calcium folinate Cholestyramine Christmas Factor Concentrate (Coagulation factor IX prothrom- bin complex concentrate) Cobalt-60 Corticotrophin Cyanamide Diagnostic Agent for Detection of Hepatitis B Antigen Diagnostic kits for detection of HIV antibodies Diphtheria Antitoxin sera Diazoxide Edrophonium Enzyme linked Immunoabsorbent Assay kits [ELISA KITS] Epirubicin Fibrinogen Floxuridine Flucytosin Flecainide Fludarabine Phosphate Foetal Bovine Serum (FBS) Gadolinium DTPA Dimeglumine Gallium Citrate Gasgangrene Anti-Toxin Serum Goserlin Acetate Hepatitis B Immunoglobulin Hexamethylmelamine Hydralazine Idarubicine Idoxuridine Immuno assay kit for blood Fibrinogen degradation product for direct estimation for diagnostic test in D.I.C. Inactivated rabies vaccine [Human diploid cell] Inactivated rabies vaccine [Vero-cell] Intravenous amino acids Intravenous Fat Emulsion 47 (176) (177) (178) (179) (180) (181) (182) (183) (184) (185) (186) (187) (188) (189) (190) (191) (192) (193) (194) (195) (196) (197) (198) (199) (200) (201) (202) (203) (204)

(205) (206) lopamidol Iohexol (a) Indium(III) inbleomycin (b) Indium 113 Sterile generator and elution accessories (c) Indium 113 in brain scanning kit (d) Indium113 in liver scanning kit Iscador, CLIA diagnostic kits Levodopa with benserazine Lenograstim Meningococcal A and C combined vaccine with diluant solvent Methicillin Metrizamide Inj with diluant Monocomponent insulins Mycophenolate Mofetil Normal Human plasma Normal Human immunoglobulin Nuclear magnetic resonance contrast agent Normal Human serum Albumin Penicillamine Pentamidine Penicillinase Poliomyelitis vaccine (inactivated and live) Potassium Aminobenzoate Porcine Insulin Zinc Suspension Prednimustine Porcine and Bovine insulin Purified Chick Embryo Cell Rabies Vaccine Pyridostigmine Pneumocystis carinii F kits Prostaglandin E₁ (PGEI) Radio-immunoassay kit for hormones (T₃, T₄, TSH Insulin, Glucogen, Growth Hormone, Cortisol, L. H., FSH and Digoxin) Radioisotope TI 201 (a) Rabbit brains thromboplastin for PT test (b) Reagent for PT tests (c) Human Thrombin for TT tests Rabies immune globulin of equine origin Sevoflurane Recuronium Bromide 48 (207) (208) (209) (210) (211) (212) (213) (214) (215) (216) (217) (218) (219) (220) (221) (222) (223) (224) (225) (226) (227) (228) (229) (230) Septopal beads and chains Sodium Arsenate Freeze Dried Form of Human Follicle Stimulating and Luteinising Hormones Solution of Nucleotides and Nucleosides Specific Desensitizing Vaccine Sterile Absorbable Haemostat for control of surgical vessel bleeding Strontium SR-89 Chloride Suxamethonium Chloride Selenium-75 Teicoplanin Tetrofosmin Ticarcillin Tranexamic Acid Tocainide Tri-iodothyronine Triethylene Tetramine Thrombokinase Teniposide Trans-I-diamino cyclohexane Oxalatoplatinum Ticarcillin Disodium and Potassium Clavulanate combination Vindesin Sulphate X-ray diagnostic agents, the following:- (b) (c) (d) (f) Propylidone Ethyliodophenylundecylate Iodipamide methyl glucamine Lipidollutra fluid Patentblue Zalcitabine Zoledronic Acid Anti-Haemophilic Factors Concentrate (VIII and IX) List 2 [See S.No.181 of the Schedule IV] (2) (3) (4) (5) Streptomycin Isoniazid Thiacetazone Ethambutol Sodium PAS 49 (6) (7) (8) (9) (10) (11) (12) (13) (14) (15) (16) (17) (18) (19) (20) (21) (22) Pyrazinamide Dapsone Clofazamine Tetracycline Hydrochloride Pilocarpine Hydrocortisone Idoxuridine Acetazolamide Atropine Homatropine Chloroquine Amodiaquine Quinine Pyrimethamine Sulfamethopryazine Diethyl Carbamazepine Arteether or formulation of artemisinin. List 3 [See S.No.257 of the Schedule IV] (A)(I) Braille writers and braille writing instruments (2) (3) (4) (5) (6) (7) (8) (9) Hand writing equipment Braille Frames, Slates, Writing Guides, Script Writing Guides, Styli, Braille Erasers Canes, Electronic aids like the Sonic Guide Optical, Environmental Sensors Arithmetic aids like the Taylor Frame (arithmetic and algebra types), Cubarythm, Speaking or Braille calculator Geometrical aids like combined Graph and Mathematical Demonstration Board, Braille Protractors, Scales, Compasses and Spar Wheels Electronic measuring equipment, such as calipers, micrometers, comparators, gauges, gauge blocks Levels, Rules, Rulers and Yardsticks Drafting, Drawing aids, tactile displays Specially adapted clocks and watches (B)(I) Orthopaedic appliances falling under heading No. 9021 of the Fourth Schedule (2) Wheel chairs falling under heading No. 87.13 of the Fourth Schedule 50 (C) Artificial electronic larynx and spares thereof (D) Artificial electronic ear (Cochlear implant) (E)(I) Talking books (in the form of cassettes, discs or other sound (2) (3) (4) (5) (6) (7) (8) (9) reproductions) and large-print books, braille embossers, talking calculators, talking thermometers Equipment for the mechanical or the computerized production of braille and recorded material such as braille computer terminals and displays, electronic braille, transfer and pressing machines and stereo typing machines Braille paper All tangible appliances including articles, instruments, apparatus, specially designed for use by the blind Aids for improving mobility of the blind such as electronic orientation and obstacle detection appliance and white canes Technical aids for education, rehabilitation, vocational training and employment of the blind such as Braille typewriters, braille watches, teaching and learning aids, games and other instruments and vocational aids specifically adapted for use of the blind Assistive listening devices, audiometers External catheters, special jelly cushions to prevent bed sores, stair lift, urine collection bags Instruments and implants for severely physically handicapped patients and joints replacement and spinal instruments and implants including bone cement. 51 SCHEDULE V: LIST OF GOODS AT 12% RATE Chapter/Heading/Description of Goods No. 1. 2. 3. 4. 5. 6. 7. 8. 9. IO. Sub-heading/ Tariff item 01012100, 010129 0202 0203 0204 0205 0206 0207 0208 0209 0209 Live horses Meat of bovine animals, frozen and put up in unit containers Meat of swine, frozen and put up in unit containers Meat of sheep or goats, frozen and put up in unit containers Meat of horses, asses, mules or hinnies, frozen and put up in unit Containers Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, frozen and put up in unit containers

Meat and edible offal, of the poultry of heading 0105, frozen and put up in unit containers Other meat and edible meat offal, frozen and put up in unit containers Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, frozen and put up in unit containers Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked, put up in unit containers 52 Chapter/Heading/ Description of Goods No. 11 12. 13. 14. 15. 16. 17. 18. 19. 20. 21 22. Sub-heading/ Tariff item 0210 0405 0406 0801 0802 0804 0813 1108 1501 1502 1503 1504 Meat and edible meat offal, salted, in brine, dried or smoked put up in unit containers; edible flours and meals of meat or meat offal put up in unit containers Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads Cheese Brazil nuts, dried, whether or not shelled or peeled Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (*Corylus* spp.), walnuts, Chestnuts (*Castanea* spp.), Pistachios, Macadamia nuts, Kolanuts (*Cola* spp.) [other than dried areca nuts] Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, dried Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 Starches; inulin Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503 Fats of bovine animals, sheep or goats, other than those of heading 1503 Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified 53 Chapter/Heading/ Description of Goods No. 23. 24. 25. 26. 27. 28. 29

30. Sub-heading/ Tariff item 1505 1506 1516 1517 1518 1601 1602 1603 Wool grease and fatty substances derived therefrom (including lanolin) Other animal fats and oils and their fractions, whether or not refined, but not chemically modified Animal fats and oils and their fractions, partly or wholly hydrogenated, interestified, re-esterified or elaidinised, whether or not refined, but not further prepared. Edible mixtures or preparations of animal fats or animal oils or of fractions of different animal fats or animal oils of this Chapter, other than edible fats or oils or their fractions of heading 1516 Animal fats and animal oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified of included Sausages and similar products, of meat, meat offal or blood; food preparations based on these products Other prepared or preserved meat, meat offal or blood Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates 54 Chapter/Heading/ Description of Goods No. 31 32. 33. 34. 35. 36. 37. 38

39. Sub-heading/ Tariff item 1604 1605 2001 2002 2003 2004 2005 2006 2007 Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs Crustaceans, molluscs and other aquatic invertebrates prepared or preserved Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid Tomatoes prepared or preserved otherwise than by vinegar or acetic acid Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006 Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006 Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised) Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter 55 Chapter/Heading/ Description of Goods No. 40. 41 42. 43. 44. 45. 46. 47. 48

49. Sub-heading/ Tariff item 2008 2009 2101 30 2102 2103 [other than 2103 90 10, 2103 90 30, 2103 90 40] 2106 2106 90 2202 90 10 2202 90 20 2202 90 90 Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Groundnuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof Yeasts and prepared baking powders Sauces and preparations therefor [other than Curry paste; mayonnaise and salad dressings; mixed condiments and mixed seasoning Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi Namkeens, bhujia, mixture, chabena and similar

edible preparations in ready for consumption form Soya milk drinks Fruit pulp or fruit juice based drinks Tender coconut water put up in unit container and bearing a registered brand name 56 Chapter/Heading/ Description of Goods No. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61 Sub-heading/ Tariff item 2202 90 30 2515 12 10 2516 28 28 28 28 2801 20 2847 29 3001 3002 Beverages containing milk Marble and travertine blocks Granite blocks Anaesthetics Potassium Iodate Steam Micronutrients, which are covered under serial number I(f) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985 Iodine Medicinal grade hydrogen peroxide Gibberellic acid Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products 57 Chapter/Heading/ Description of Goods No. 62. 63

64. Sub-heading/ Tariff item 3003 3004 3005 Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes 58 Chapter/Heading/ Description of Goods No. 65. 66-69 70. 71 72. 73

74. Sub-heading/ Tariff item 3006 Omitted* 3215 3215 3306 10 10 3307 41 00 29, 30, 3302 Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives] Omitted* Fountain pen ink Ball pen ink Tooth powder Odoriferous preparations which operate by burning [other than agarbattis] Following goods namely:- a. b. c. d. e. f. Menthol and menthol crystals, Peppermint (Mentha Oil), Fractionated / de-terpenated mentha oil (DTMO), De-mentholised oil (DMO), Spearmint oil Mentha piperita oil * Omitted by Notification No. 18/201 7-Central Tax (Rate) dated 30th June, 2017 59 Chapter/Heading/ Description of Goods No. 75. 76. 78. 79. 80. 81 82. 83. 84. 85. 86

87. Sub-heading/ Tariff item 3406 3701 3705 3706 3818 3822 3926 3926 4007 4014 4015 4107 4112 Candles, tapers and the like Photographic plates and film for x-ray for medical use Photographic plates and films, exposed and developed, other than cinematographic film Photographic plates and films, exposed and developed, whether or not incorporating sound track or consisting only of sound track, other than feature films.Silicon wafers All diagnostic kits and reagents Feeding bottles Plastic beads Latex Rubber Thread Nipples of feeding bottles Surgical rubber gloves or medical examination rubber gloves Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114 Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114 60 Chapter/Heading/ Description of Goods No. 88. 89. 90

91. Sub-heading/ Tariff item 4113 4114 4115 4203 Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114 Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of

leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour Gloves specially designed for use in sports 61 No.92. 93. 94. 95

96. Chapter/Heading/ Sub-heading/ Tariff item 44 or any Chapter 4404 4405 4406 4408 Description of Goods The following goods, namely: —a. b. C. d. Cement Bonded Particle Board; Jute Particle Board; Rice Husk Board; Glass-fibre Reinforced Gypsum Board (GRG) g. h. Sisal-fibre Boards; Bagasse Board; and Cotton Stalk Particle Board Particle/fibre board manufactured from agricultural crop residues Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like Wood wool; wood flour Railway or tramway sleepers (cross-ties) of wood Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for match splints] 62 Chapter/Heading/ Description of Goods No. 98. 99. 100. 101

102. Sub-heading/ Tariff item 4415 4416 4417 4420 4421 4501 Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94 Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchen-ware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware] Natural cork, raw or simply prepared 63 Chapter/Heading/ Description of Goods No.103. 104. 105. 106. 107. 108. 109. 110. 111 Sub-heading/ Tariff item 4601 4602 4701 4702 4703 4704 4705 4706 4707 Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats matting, screens) of vegetable materials such as of Bamboo, of rattan, of Other Vegetable materials Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah Mechanical wood pulp Chemical wood pulp, dissolving grades Chemical wood pulp, soda or sulphate, other than dissolving grades Chemical wood pulp, sulphite, other than dissolving grades Wood pulp obtained by a combination of mechanical and chemical pulping processes Pulp of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material Recovered (waste and scrap) paper or paperboard Chapter/Heading/ Description of Goods No. 112. 113. 114. 115. 116. 117

118. Sub-heading/ Tariff item 4802 4804 4805 4806 20 00 4806 40 10 4807 4808 Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803 Other uncoated paper and paperboard in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter Greaseproof papers Glassine papers Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803 65 Chapter/Heading/ Description of Goods No.119. 120. 121. 122. 123. 124. 125. 126

127. Sub-heading/ Tariff item 4810 4811 4817 30 4819 4820 4823 48 4904 00 00 4906 00 00 Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated

or printed, in rolls or rectangular (including square) sheets of any size Aseptic packaging paper Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery Cartons, boxes and cases of corrugated paper or paper board Exercise book, graph book, & laboratory note book and notebooks Paper pulp moulded trays Paper splints for matches, whether or not waxed, Asphaltic roofing sheets Music, printed or in manuscript, whether or not bound or illustrated Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing 66 Chapter/Heading/ Description of Goods No.128. 129. 130. 131. 132. 133. 134

135. Sub-heading/ Tariff item 4907 4908 4909 4910 4911 5601 5602 5603 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-im- pressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title Transfers (decalcomanias) Printed or illustrated postcards; printed cards bearing personal greet-ings, mes- sages or announcements, whether or not illustrated, with or without envelopes or trimmings Calendars of any kind, printed, including calendar blocks Other printed matter, including print- ed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pic- tures, designs and photo- graphs, Plan and drawings for architec- tural engineering, industrial, commer- cial, topographical or similar purpos- es reproduced with the aid of computer or any other devices Wadding of textile materials and articles thereof; such as Absorbent cotton wool Felt, whether or not impregnated, coat- ed, covered or laminated Nonwovens, whether or not impregnated, coated, covered or laminated 67 Chapter/Heading/ Description of Goods No.136. 137. 138. 139. 140. 141

142. Sub-heading/ Tariff item 5604 5605 5606 5607 5608 5609 5701 Rubber thread and cord, textile cov- ered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rub- ber or plastics Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or pow- der or covered with metal; such as Real zari thread (gold) and silver thread, combined with textile thread), Imitation zari thread Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials Articles of yarn, strip or the like of head- ing 5404 or 5405, twine, cord- age, rope or cables, not elsewhere specified or included Carpets and other textile floor cover- ings, knotted, whether or not made up 68 Chapter/Heading/ Description of Goods No.143. 144. 145. 146. 147. 148. 149

150. Sub-heading/ Tariff item 5702 5703 5704 5705 5801 5802 5803 5804 Carpets and other textile floor cov- erings, woven, not tufted or flocked, whether or not made up, including Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs Carpets and other textile floor cover- ings, tufted, whether or not made up Carpets and other textile floor cover- ings, of felt, not tufted or flocked, wheth- er or not made up Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806 Terry towelling and similar woven terry fabrics, other than narrow fab-rics of heading 5806; tufted textile fabrics, oth- er than products of heading 5703 Gauze, other than narrow fabrics of heading 5806 Tullies and other net fabrics, not includ- ing woven, knitted or crocheted fabrics, lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006 69 Chapter/Heading/ Description of Goods No.151 152. 153. 154. 155

156. Sub-heading/ Tariff item 5805 5806 5807 5808 5809 5810 Hand-woven tapestries of the type Go- belins, Flanders, Aubusson, Beauvais and the like, and needle-worked tap- estries (for example, petit point, cross stitch), whether or not made up Narrow woven fabrics, other than goods of heading 5807; narrow fab-rics con- sisting of warp without weft assembled by means of an adhe-sive

(bolducs) Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered Braids in the piece; ornamental trim- mings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in appar- el, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal] Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like [other than Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naq- si, kora, glass beads, badla, glzal] 70 Chapter/Heading/ Description of Goods No.157. 158. 159. 160. 161. 162. 163. 164

165. Sub-heading/ Tariff item 5811 5901 5902 5903 5904 5905 5906 5907 5908 Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or other-wise, other than embroidery of heading 5810 Textile fabrics coated with gum or amy- laceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat founda- tions Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon Textile fabrics impregnated, coated, covered or laminated with plas-tics, other than those of heading 5902 Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape Textile wall coverings Rubberised textile fabrics, other than those of heading 5902 Textile fabrics otherwise impregnated, coated or covered; painted can-vas being theatrical scenery, studio back- cloths or the like Textile wicks, woven, plaited or knitted for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric there- for, whether or not impregnated 71 Chapter/Heading/ Description of Goods No.166. 167

168. Sub-heading/ Tariff item 5909 5910 5911 Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials Transmission or conveyor belts or belt- ing, of textile material, whether or not impregnated, coated, covered or lami- nated with plastics, or re- inforced with metal or other material Textile products and articles, for tech- nical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, cov- ered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet im- pregnated with rubber, for covering weaving spindles (weaving beams), Bolting cloth, whether or Not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not im- pregnated or coated, of a kind commonly used in other machines, Cotton fabrics and arti- cles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery, Straining cloth of a kind used in oil presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles 72 No.169. 170. 171. 172. 173. 174. 175. 176. 177. 178. 179. 180. 181

182. Chapter/Heading/ Sub-heading/ Tariff item 61 62 63 6601 6602 6603 6701 68 6815 7015 10 7020 7310 or 7326 7317 7319 Description of Goods Articles of apparel and clothing acces- sories, knitted or crocheted, of sale value exceeding Rs.1000 per piece Articles of apparel and clothing acces- sories, not knitted or crocheted, of sale value exceeding Rs. 1000 per piece Other made up textile articles, sets, worn clothing and worn textile ar- ticles and rags, of sale value exceeding Rs. 1000 per piece Umbrellas and sun umbrellas (including walking-stick umbrellas, gar- den um- brellas and similar umbrellas) Walking-sticks, seat-sticks, whips, rid- ing-crops and the like Parts, trimmings and accessories of articles of heading 6601 or 6602 Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of head- ing 0505 and worked quills and scapes) Sand lime bricks Fly ash bricks and fly ash blocks Glasses for corrective spectacles and flint buttons Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chim- neys for lamps and lanterns Mathematical boxes, geometry boxes and colour boxes, pencil sharp- eners Animal shoe nails Sewing needles 73 No. 183. 184. 185. 186. 187. 188. 189. 190. 191. 192. 193. 194

195. Chapter/Heading/ Sub-heading/ Tariff item 7321 7323 7418 7615 8211 8214 8215 8401 8408 8413 8414 20 10 8414 20 20 8414 90 12 Description of Goods Kerosene burners, kerosene stoves and wood burning stoves of iron or steel Table, kitchen or other household articles of iron & steel; Utensils Table, kitchen or other household articles of copper; Utensils Table, kitchen or other household articles of aluminium; Utensils Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor Paper knives, Pencil sharpeners and blades therefor Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or table-ware Fuel elements (cartridges), non-irradiated, for nuclear reactors Fixed Speed Diesel Engines of power not exceeding 15HP Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps Bicycle pumps Other hand pumps Parts of air or vacuum pumps and compressors of bicycle pumps 74 No.196. 197. 198. 199. 200. 201 202. 203. 204. 205. 206

207. Chapter/Heading/ Sub-heading/ Tariff item 8432 8433 8434 8436 8452 8479 8517 85 8525 60 8539 87 8701 Description of Goods Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437 Milking machines and dairy machinery Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders Sewing machines Composting Machines Telephones for cellular networks or for other wireless networks Parts for manufacture of Telephones for cellular networks or for other wireless networks Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.LED lamps Electrically operated vehicles, including two and three wheeled electric motor vehicles Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc) 75 No. 208. 209. 210. 211 212. 213. 214. 215. 216. 217. 218

219. Chapter/Heading/ Sub-heading/ Tariff item 8712 8714 8716 20 00 8716 80 90 or any other Chapter 90 or any other Chapter 9001 9002 9004 9017 20 9018 9019 Description of Goods Bicycles and other cycles (including delivery tricycles), not motorised Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712 Self-loading or self-unloading trailers for agricultural purposes Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles Blood glucose monitoring system (Glucometer) and test strips Patent Ductus Arteriosus/Atrial Septal Defect occlusion device Contact lenses; Spectacle lenses Intraocular lens Spectacles, corrective Drawing and marking out instruments; Mathematical calculating instruments; pantographs; Other drawing or marking out instruments Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments Mechano-therapy appliances; massage apparatus; psychological aptitude testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus 76 No. 220. 221. 222. 223. 224. 225. 226. 227

228. Chapter/Heading/ Sub-heading/ Tariff item 9020 9021 9022 9404 9404 9405, 9405 50 31 9405 9405 9503 Description of Goods Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light Coir products [except coir mattresses] Products wholly made of quilted textile materials Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof LED lights or fixtures including LED lamps LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board) Toys like tricycles, scooters, pedal cars etc.(including parts and accessories thereof) [other than electronic toys] 77 Chapter/Heading/ Sub-heading/ No. Tariff item 229. 9504 230. 9506 231 9507 232. 9608 233. 9608, 9609 234. 9615 235. 9619 236. 9701 237. 9702 Description of Goods Playing cards, chess board, carom board and other board

games, like ludo, etc. [other than Video game consoles and Machines] Sports goods other than articles and equipments for general physical exercise Fishing rods, fishing hooks, and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208) and similar hunting or shooting requisites Pens [other than Fountain pens, stylograph pens] Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals and tailor's chalk Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques Original engravings, prints and lithographs 78 No. 238. 239. 240. 241 242. Chapter/Heading/ Sub-heading/ Tariff item 9703 9705 9706 9804 Description of Goods Original sculptures and statuary, in any material Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [other than numismatic coins] Antiques of an age exceeding one hundred years Other Drugs and medicines intended for personal use Lottery run by State Governments Explanation 1.- For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher. Explanation 2. Lottery run by State Governments" means a lottery not allowed to be sold in any state other than the organising state. (2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010. 79 SCHEDULE xn: LIST OF GOODS AT 18% RATE No. 1 2. 3. 4. 5. 6. 7. 8. 9

10. Chapter/Heading/ Sub-heading/ Tariff item 0402 91 10, 0402 99 20 1107 1302 1404 90 10 1404 90 50 1517 10 1520 00 00 1521 1522 1701 91, 1701 99 Description of Goods Condensed milk Malt, whether or not roasted Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products. Bidi wrapper leaves (tendu) Indian katha All goods i.e. Margarine, Linosyn Glycerol, crude; glycerol waters and glycerol Iyes Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes 80 No. 11 12. 13. 14. 15

16. Chapter/Heading/ Sub-heading/ Tariff item 1702 1704 1901 1902 1904 [other than 1904 10 20] 1905 [other than 1905 32 11, 1905 90 40] Description of Goods Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel [other than palmyra sugar and Palmyra jaggery] Sugar confectionery (excluding white chocolate and bubble / chewing gum) [other than bura, batasha] Preparations suitable for infants or young children, put up for retail sale 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 All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes [other than Puffed rice, commonly known as Muri, flat-tened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki] All goods i.e. Waffles and wafers other than coated with chocolate or containing chocolate; biscuits; Pastries and cakes [other than pizza bread, Waffles and wafers coated with chocolate or containing chocolate, papad, bread] 81 No. 18. 19. 20. 21. 22. 23. 24. 25. 26

27. Chapter/Heading/ Sub-heading/ Tariff item 2101 20 2103 90 10 2103 90 30 2103 90 40 2104 2105 00 00 2106 2201 2207 2209 2503 00 10 Description of Goods All goods i.e Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate Curry paste Mayonnaise and salad dressings Mixed condiments and mixed seasoning Soups and broths and preparations therefor; homogenised composite food preparations Ice cream and other edible ice, whether or not containing cocoa All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as "Supari", Sterilized or pasteurized

mill- stone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, Diabetic foods; [other than Namkeens, bhujia, mixture, chabe- na and similar edible preparations in ready for consumption form] Waters, including natural or artificial mineral waters and aerated wa- ters, not containing added sugar or other sweet- ening matter nor fla- voured Ethyl alcohol and other spirits, dena- tured, of any strength Vinegar and substitutes for vinegar obtained from acetic acid Sulphur recovered as by-product in refining of crude oil 82 No. 28. 29. 30. 31 32

33. Chapter/Heading/ Sub-heading/ Tariff item 2619 2620 2621 2707 2708 2710 Description of Goods Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel Slag, ash and residues (other than from the manufacture of iron or steel) con- taining metals, arsenic or their com- pounds Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste Oils and other products of the distilla- tion of high temperature coal tar; simi- lar products in which the weight of the aromatic constituents ex- ceeds that of the non-aromatic constituents, such as Benzole (ben- zene), Toluole (toluene), Xylole (xylenes), Naphthelene Pitch and pitch coke, obtained from coal tar or from other mineral tars Petroleum oils and oils obtained from bituminous minerals, other than petro- leum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils ob- tained from bituminous min- erals, these oils being the basic consti- tu- ents of the preparations; waste oils; [other than Avgas and Kerosene PDS and other than petrol, Diesel and AT F, not in GST] 83 No.34. 35. 36. 38

39. Chapter/Heading/ Sub-heading/ Tariff item 2711 2712 2713 2714 2715 28 Description of Goods Petroleum gases and other gaseous hydrocarbons, such as Propane, Bu- tanes, Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Lique- fied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petro- leum Corporation Limited or Bharat Petro- leum Corporation Limited] Petroleum jelly; paraffin wax, mi- cro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and simi- lar prod- ucts obtained by synthesis or by other processes, whether or not coloured Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals Bitumen and asphalt, natural; bitumi- nous or oil shale and tar sands; as- phal- tites and asphaltic rocks Bituminous mixtures based on natural asphalt, on natural bitumen, on petro- leum bitumen, on mineral tar or on min- eral tar pitch (for example, bituminous mastics, cut-backs) All inorganic chemicals [other than those specified in the Schedule for ex- empted goods or other Rate Schedules for goods] 84 No.40. 41 42. 43. 44. 45. 46

47. Chapter/Heading/ Sub-heading/ Tariff item 29 30 3102 3103 3104 3105 3201 3202 Description of Goods All organic chemicals other than giber- ellic acid Nicotine polacrilex gum Mineral or chemical fertilisers, nitroge- nous, other than those which are clearly not to be used as fertilizers Mineral or chemical fertilisers, phos- phatic, which are clearly not to be used as fertilizers Mineral or chemical fertilisers, potas- sic, which are clearly not to be used as fertilizers Mineral or chemical fertilisers containing two or three of the fertilis- ing elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packag- es of a gross weight not exceeding 10 kg, which are clearly not to be used as fertilizers Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives (other than Wattle extract, quebracho ex- tract, chestnut extract) Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning sub- stances (other than Enzymatic preparations for pre-tanning) 85 No.48. 49. 50. 51. 52

53. Chapter/Heading/ Sub-heading/ Tariff item 3203 3204 3205 3206 3207 3211 oo oo Description of Goods Colouring matter of vegetable or ani- mal origin (including dyeing ex- tracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin Synthetic organic colouring matter, whether or not chemically de- fined; preparations as specified in Note 3 to this Chapter based on synthetic organ- ic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined Colour lakes; preparations as speci-

fied in Note 3 to this Chapter based on colour lakes Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry Prepared driers 86 No. 54. 55

56. Chapter/Heading/ Sub-heading/ Tariff item 3212 3215 3301 Description of Goods Pigments (including metallic powders and flakes) dispersed in non- aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid (Fountain pen ink and Ball pen ink) Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils; such as essential oils of citrus fruit, essential oils other than those of citrus fruit such as Eucalyptus oil, etc., Flavouring essences all types (including those for liquors), Attars of all kinds in fixed oil bases 87 No. 58. 59. 60. 61. 62. 63

64. Chapter/Heading/ Sub-heading/ Tariff item 3302 3304 20 00 3305 9011, 3305 90 19 3306 10 20 3401 [except 340130] 3404 3407 3501 Description of Goods Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages; such as Synthetic perfumery compounds [other than Menthol and menthol crystals, Peppermint (Mentha Oil), Fractionated / de-terpenated mentha oil (DTMO), De-mentholised oil (DMO), Spear-mint oil, Mentha piperita oil] Kajal pencil sticks Hair oil Dentifrices - Toothpaste 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 Artificial waxes and prepared waxes Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horse-shoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate) Casein, caseinates and other casein derivatives; casein glues 88 No.65. 66. 67. 68. 69. 70. 71. 72

73. Chapter/Heading/ Sub-heading/ Tariff item 3502 3503 3504 3505 3506 3507 3601 3603 3605 Description of Goods Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501 Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed; including Isolated soya protein Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches 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 Enzymes, prepared enzymes Propellant powders Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators Matches (other than handmade safety matches [3605 00 10]) 89 No.74. 75. 76. 78. 79

80. Chapter/Heading/ Sub-heading/ Tariff item 3701 3702 3703 3704 3706 3707 3801 Description of Goods Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs; such as Instant print film, Cinematographic film (other than for x-ray for Medical use) Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed Photographic paper, paperboard and textiles, sensitised, unexposed Photographic plates, film, paper, paperboard and textiles, exposed but not developed Photographic plates and films, exposed and developed, whether or not incorpo-

rating sound track or consisting only of sound track, for feature films Chemical preparations for photograph-ic uses (other than varnishes, glues, adhesives and similar preparations); un- mixed products for pho-tographic uses, put up in measured portions or put up for retail sale in a form ready for use Artificial graphite; colloidal or semi-col- loidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures 90 No.81 82. 83. 84. 85. 86. 87

88. Chapter/Heading/ Sub-heading/ Tariff item 3802 3803 oo 00 3804 3805 3806 3807 3808 3809
Description of Goods Activated carbon; activated natural min- eral products; animal black, including spent animal black Tall oil, whether or not refined Residual Iyes from the manufacture of wood pulp, whether or not con-centrat- ed, desugared or chemically treated, including lignin sulpho- nates Gum, wood or sulphate turpentine and other terpenic oils produced by the dis- tillation or other treatment of coniferous woods; crude dipen-tene; sulphite tur- pentine and other crude para- cymene; pine oil con-taining alpha-terpineol as the main constituent Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants) of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included 91 No.89. 90. 91. 92. 93. 94

95. Chapter/Heading/ Sub-heading/ Tariff item 3810 3812 3815 3816 3817 3818 3821
Description of Goods Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; sol- dering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.; such as Vulcanizing agents for rubber Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801 Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 2707 or 2902 Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics [other than silicon wafers] Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells 92 No. 96. 98

99. Chapter/Heading/ Sub-heading/ Tariff item 3823 3824 3825 3826
Description of Goods Industrial monocarboxylic fatty acids, acid oils from refining; industrial fatty alcohols Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included Residual products of the chemical or allied industries, not elsewhere specified or included; [except municipal waste, sewage sludge; other wastes specified in Note 6 to this Chapter.] Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils and oils obtained from bituminous minerals 93 No. 100. 101. 102. 103. 104

105. Chapter/Heading/ Sub-heading/ Tariff item 3901 to 3913 3914 3915 3916 3917 3919
Description of Goods All goods i.e. polymers; Polyacetals, other polyethers, epoxide resins, polycarbonates, alkyd resins, polyallyl esters, other polyesters; polyamides; Amino-resins, phenolic resins and polyurethanes; silicones; Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included; Cellulose and its chemical derivatives, not elsewhere specified or included; 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 Ion exchangers based on polymers of headings 3901 to 3913, in primary forms Waste, parings and scrap, of plastics 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 Tubes, pipes and hoses, and fittings therefor, of plastics Self-adhesive plates,

sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls 94 No. 106. 107. 108. 109. 110. 111 112. 113. 114 115. Chapter/Heading/ Sub-heading/ Tariff item 3920 3921 3923 3924 3925 3926 4002 4003 4005 Description of Goods Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials Other plates, sheets, film, foil and strip, of plastics Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics Builder's wares of plastics, not elsewhere specified PVC Belt Conveyor, Plastic Tarpaulin Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip; such as Latex, styrene butadiene rubber, butadiene rubber BR), Isobutene-isoprene (butyl) rubber (IIR), Ethylene-propylene-Non-conjugated diene rubber (EPDM) Reclaimed rubber in primary forms or in plates, sheets or strip Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip 95 No. 116. 117. 118. 119. 120. 121. 122. 123. 124

125. Chapter/Heading/ Sub-heading/ Tariff item 4006 4007 4008 4009 4010 4011 4014 4015 4202 4202 12 10 Description of Goods Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber Vulcanised rubber thread and cord, other than latex rubber thread Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges) Conveyor or transmission belts or belting, of vulcanised rubber Rear Tractor tyres and rear tractor tyre tubes Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber; such as Hot water bottles, Ice bags [other than Sheath contraceptives, Rubber contraceptives, male (condoms), Rubber contraceptives, female (diaphragms), such as cervical caps] Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber [other than Surgical gloves] School satchels and bags other than of leather or composition leather Toilet cases 96 No. 126. 127. 128. 129. 130. 131. 132. 133. 134. 135

136. Chapter/Heading/ Sub-heading/ Tariff item 4202 22 10 4202 22 20 4202 22 30 4202 22 40 4202 29 10 4301 4302 4304 4403 4407 4408 Description of Goods Hand bags and shopping bags, of artificial plastic material Hand bags and shopping bags, of cotton Hand bags and shopping bags, of jute Vanity bags Handbags of other materials excluding wicker work or basket work Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103. 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 heading 4303 Artificial fur and articles thereof Wood in the rough Wood sawn or chipped Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [other than for match splints] 97 No. 137. 138. 139. 140. 141. 142. 143. 144

145. Chapter/Heading/ Sub-heading/ Tariff item 4409 44 or any Chapter 44 or any Chapter 4419 4501 4502 4503 4504 4803 Description of Goods Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed Resin bonded bamboo mat board, with or without veneer in between Bamboo flooring tiles Tableware and Kitchenware of wood Waste cork; crushed, granulated or ground cork Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers) Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom Agglomerated cork (with or without a binding substance) and articles of agglomerated cork Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets 98 No. 146. 147. 148. 149. 150. 151

152. Chapter/Heading/ Sub-heading/ Tariff item 4806 [Except 4806 20 00, 4806 40 10] 4809 4811 4812 4813 4816 4817 [Except 4817 30] Description of Goods Vegetable parchment, tracing papers and other glazed transparent or translucent papers, in rolls or sheets (other than greaseproof paper, glassine paper) Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810 [Other than aseptic packaging paper] Filter blocks, slabs and plates, of paper pulp Cigarette paper, whether or not cut to size or in the form of booklets or tubes Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; [other than boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks] 99 No.153. 154. 155. 156

157. Chapter/Heading/ Sub-heading/ Tariff item 4818 4820 4821 4822 4823 Description of Goods Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, or paper pulp, paper, cellulose wadding or webs of cellulose fibres Registers, account books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; and book covers, of paper or paperboard [other than note books and exercise books] Paper or paperboard labels of all kinds, whether or not printed Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened) Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays, Braille paper] 100 No.158. 159. 160. 161. 162. 163. 164. 165. 166. 167. 168. 169

170. Chapter/Heading/ Sub-heading/ Tariff item 5401 5402, 5403, 5507 5505 5508 6401 6402 6403 6404 6405 5406 5406 5501, 5502 5404, 5405, 5503, 5504, 5506, 5509, 5510, 5511 Description of Goods Sewing thread of manmade filaments, whether or not put up for retail sale All synthetic filament yarn such as nylon, polyester, acrylic, etc. All artificial filament yarn such as viscose rayon, Cuprammonium, etc. Synthetic or artificial filament tow Synthetic or artificial staple fibres Waste of manmade fibres Sewing thread of manmade staple fibres Yarn of manmade staple fibres Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes Other footwear with outer soles and uppers of rubber or plastics Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials Other footwear 101 No. 171 172. 173. 174. 175. 176

177. Chapter/Heading/ Sub-heading/ Tariff item 6406 6501 6502 6504 00 00 6505 6506 6507 Description of Goods 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 Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed 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 Other headgear, whether or not lined or trimmed Head-bands, linings, covers, hat foundations, hat frames, peaks and chin straps, for headgear 102 No.178. 179. 180. 181. 182. 183

184. Chapter/Heading/ Sub-heading/ Tariff item 6804 6805 6806 6810 6811 6902 6903 Description of Goods Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials 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 Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or chapter 69 Pre cast Concrete Pipes Articles of asbestos-cement, of cellulose fibre-cement or the like Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths 103 No.185. 186. 187. 188. 189. 190. 191. 192

193. Chapter/Heading/ Sub-heading/ Tariff item 6906 6911 6912 7001 7002 7010 7013 7015 7017 Description of Goods Salt Glazed Stone Ware Pipes Tableware, kitchenware, other household articles and toilet articles, of porcelain or china Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china [other than Earthen pot and clay lamps] Cullet and other waste and scrap of glass; glass in the mass Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018) Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated No. 194. 195. 196. 197. 198. 199. 200. 201. 202

203. Chapter/Heading/ Sub-heading/ Tariff item 7018 7019 7201 7202 7203 7204 7205 7206 7207 7208 to 7212 Description of Goods Imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics) Pig iron and spiegeleisen in pigs, blocks or other primary forms Ferro-alloys Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms Ferrous waste and scrap; remelting scrap ingots of iron or steel Granules and powders, of pig iron, spiegeleisen, iron or steel Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203) Semi-finished products of iron or non-alloy steel All flat-rolled products of iron or non-alloy steel 105 Chapter/Heading/ Sub-heading/ No. Tariff item 204. 7213 to 7215 205. 7216 206. 7217 207. 7218 208. 7219, 7220 209. 7221, 7222 210. 7223 211 7224 212. 7225, 7226 213. 7227, 7228 214. 7229 215. 7301 216. 7302 Description of Goods All bars and rods, of iron or non-alloy Steel Angles, shapes and sections of iron or non-alloy steel Wire of iron or non-alloy steel Stainless steel in ingots or other primary forms; semi-finished products of stainless steel All flat-rolled products of stainless steel All bars and rods, of stainless steel Wire of stainless steel Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel All flat-rolled products of other alloy Steel All bars and rods of other alloy steel. Wire of other alloy steel Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips bed-plates, ties and other material specialized for jointing or fixing rails 106 No. 217. 218. 219. 220. 221 222

223. Chapter/Heading/ Sub-heading/ Tariff item 7303 7304 7305 7306 7307 7308 7309 Description of Goods Tubes, pipes and hollow profiles, of cast iron Tubes, pipes and hollow profiles, seam- less, of iron (other than cast iron) or Steel Other tubes and pipes (for example, welded, riveted or similarly closed), hav- ing circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel Other tubes, pipes and hollow profiles (for example, open seam or welded, riv- eted or similarly closed), of iron or steel Tube or pipe fittings (for example, cou- plings, elbows, sleeves), of iron or steel Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lat- tice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, and shutters, balustrades, pillars, and columns), of iron or steel; plates, rods, angles, shapes, section, tubes and the like, prepared for using structures, of iron or steel [other than transmission towers] Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment 107 No. 224. 225. 226. 227. 228. 229. 230

231. Chapter/Heading/ Sub-heading/ Tariff item 7310 7311 7312 7313 7314 7315 7316 7317 Description of Goods Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with me- chanical or thermal equipment Containers for compressed or liquefied gas, of iron or steel Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315, 82, 7315 89, 7315 90 Anchors, grapnels and parts thereof, of iron or steel Nails, tacks, drawing pins, corrugated nails, staples (other than those of head- ing 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper 108 No.232. 233. 234. 235. 236

237. Chapter/Heading/ Sub-heading/ Tariff item 7318 7319 7320 7321 7323 7325 Description of Goods Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter- pins, washers (including spring washers) and similar articles, of iron or steel Sewing needles, knitting needles, bod- kins, crochet hooks, embroidery stilet- tos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included Springs and leaves for springs, of iron and steel LPG stoves Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel Other cast articles of iron or steel; such as Grinding balls and similar articles for mills, Rudders for ships or boats, Drain covers, Plates and frames for sewage water or similar system 109 No.238. 239. 240. 241. 242. 243. 244. 245. 246. 247. 248. 249

250. Chapter/Heading/ Sub-heading/ Tariff item 7326 7401 7402 7403 7404 7405 7406 7407 7408 7409 7410 7411 7412 Description of Goods Other articles of iron and steel, forged or stamped, but not further worked; such as Grinding balls and similar ar- ticles for mills, articles for automobiles and Earth moving implements, articles of iron or steel Wire, Tyre bead wire rings intended for use in the manufac- ture of tyres for cycles and cycle-rick- shaws, Belt lacing of steel, Belt fasten- ers for machinery belts, Brain covers, plates, and frames for sewages, water or similar system, Enamelled iron ware (excluding utensil & sign board), Man- ufactures of stainless steel (excluding utensils), Articles of clad metal Copper mattes; cement copper (precipi- tated copper) Unrefined copper; copper anodes for electrolytic refining Refined copper and copper alloys, unwrought Copper waste and scrap Master alloys of copper Copper powders and flakes Copper bars, rods and profiles Copper wire Copper plates, sheets and strip, of a thickness exceeding 0.12.5 mm Copper foils Copper tubes and pipes Copper tube or pipe fittings (for exam- ple, couplings, elbows, sleeves) 110 No. 251 252. 253. 254. 255. 256. 257. 258. 259. 260. 261 262. 263. 264. 265. 266

267. Chapter/Heading/ Sub-heading/ Tariff item 7413 7415 7419 91 00 7501 7502 7503 7504 7505 7506 7507 7508 7601 7602 7603 7604 7605 7606 Description of Goods Stranded wires and cables 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 Metal castings Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy Unwrought nickel Nickel waste and scrap Nickel powders and flakes Nickel bars, rods, profiles and wire Nickel plates, sheets, strip and foil Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves) Other articles of nickel Aluminium alloys; such as Ingots, Bil- lets, Wire-bars, Wire-rods Aluminium waste and scrap Aluminium powders and flakes Aluminium bars, rods and profiles Aluminium wire Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm 111 No. 268. 269. 270. 271. 272. 273. 274. 275. 276. 277

278. Chapter/Heading/ Sub-heading/ Tariff item 7607 7608 7609 7610 [Except 7610 10 00] 7611 7612 7613 7614 7616 7801 7802 Description of Goods Aluminium foil (whether or not printed or backed with paper, paperboard, plas- tics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm Aluminium tubes and pipes Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves) Aluminium structures (excluding prefab- ricated buildings of heading 94.06 and doors, windows and their frames and thresholds for doors under 7610 10 00) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); alu- minium plates. rods, profiles, tubes and the like, prepared for use in structures Aluminium reservoirs, tanks, vats and similar containers, for any material (oth- er than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment Aluminium casks, drums, cans, boxes, etc. Aluminium containers for compressed or liquefied gas Stranded wires and cables Other articles of aluminium Unwrought lead Lead waste and scrap 112 No. 279. 280. 281. 282. 283. 284. 285. 286. 287. 288. 289. 290. 291 292

293. Chapter/Heading/ Sub-heading/ Tariff item 7804 7806 7901 7902 7903 7904 7905 7907 8001 8002 8003 8007 8101 to 8112 8113 8202 Description of Goods Lead plates, sheets, strip and foil; lead powders and flakes Other articles of lead (including sanitary fixtures and Indian lead seals) Unwrought zinc Zinc waste and scrap Zinc dust, powders and flakes Zinc bars, rods, profiles and wire Zinc plates, sheets, strip and foil Other articles of zinc including sanitary fixtures Unwrought tin Tin waste and scrap Tin bars, rods, profiles and wire Other articles of tin Other base metals, namely, Tungsten, Molybdenum, Tantalum, Magnesium, Cobalt mattes, and other intermediate products of cobalt metallurgy, Bismuth, Cadmium, Titanium, Zirconium, Antimo- ny, Manganese, Beryllium, chromium, germanium, vanadium, gallium, hafni- um, indium, niobium (columbium), rhe- nium and thallium, and articles thereof, including waste and scrap Cermets and articles thereof, including waste and scrap Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades) 113 No.294. 295. 296. 297. 298. 299

300. Chapter/Heading/ Sub-heading/ Tariff item 8203 8204 8205 8206 8207 8208 8209 Description of Goods Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, per- forating punches and similar hand tools Hand-operated spanners and wrench- es (including torque meter wrenches but not including tap wrenches); inter- changeable spanner sockets, with or without handles Hand tools (including glaziers' dia- monds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cut- ting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), includ- ing dies for drawing or extruding metal, and rock drilling or earth boring tools Knives and cutting blades, for machines or for mechanical appliances Plates, sticks, tips and the like for tools, unmounted, of cermets No.301 302. 303. 304. 305. 306

307. Chapter/Heading/ Sub-heading/ Tariff item 8210 00 00 8213 00 00 8301 8306 8307 8308 8309 Description of Goods Hand-operated mechanical applianc- es, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink Scissors, tailors' shears and similar shears, and blades therefor Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorpo- rating locks, of base metal; keys for any of the foregoing articles, of

base metal 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 Flexible tubing of base metal, with or without fittings Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal 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 115 No.308. 309. 310. 311 312. 313. 314. 315

316. Chapter/Heading/ Sub-heading/ Tariff item 8311 8401 8402 8403 8404 8405 8406 8410 8411 Description of Goods Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying Nuclear reactors; machinery and apparatus for isotopes separation Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers Central heating boilers other than those of heading 8402 Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, superheaters, soot removers, gas recoverers); condensers for steam or other vapour power units Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers Steam turbines and other vapour turbines Hydraulic turbines, water wheels, and regulators therefor Turbo-jets, turbo-propellers and other gas turbines - turbo-jets 116 No.317. 318. 319. 320. 321 322

323. Chapter/Heading/ Sub-heading/ Tariff item 8412 8416 8417 8419 20 8420 8421 8422 20 00, 8422 30 00, 8422 40 00, 8522 90 [other than 8422 11 00, 8422 19 00] Description of Goods Other engines and motors (Reaction engines other than turbo jets, Hydraulic power engines and motors, Pneumatic power engines and motors, other, parts) [other than wind turbine or engine] Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances Industrial or laboratory furnaces and ovens, including incinerators, non-electric Medical, surgical or laboratory sterilisers Calendering or other rolling machines, other than for metals or glass, and cylinders therefor Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages [other than dish washing machines] 117 No.324. 325. 326. 327. 328. 329

330. Chapter/Heading/ Sub-heading/ Tariff item 8423 8424 8425 8426 8431 8435 8438 Description of Goods Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds [other than electric or electronic weighing machinery] Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than fire extinguishers, whether or not charged] Pulley tackle and hoists other than skip hoists; winches and capstans; jacks Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane Parts suitable for use solely or principally with the machinery of headings 8425 to 8430 Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils 118 No.331 332. 333. 334. 335

336. Chapter/Heading/ Sub-heading/ Tariff item 8439 8440 8441 8442 8443 8444 Description of Goods Machinery for making pulp of fibrous cellulosic material or for making or finishing paper

or paperboard Book-binding machinery, including book-sewing machines Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42, Printers [other than machines which perform two or more of the functions of printing, copying or facsimile transmission] capable of connecting to an automatic data processing machine or to a network printers [other than copying machines, facsimile machines]; parts and accessories thereof [other than ink cartridges with or without print head assembly and ink spray nozzle] Machines for extruding, drawing, texturing or cutting man-made textile materials 119 No. 337. 338. 339. 340

341. Chapter/Heading/ Sub-heading/ Tariff item 8445 8446 8447 8448 8449 Description of Goods
Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447 Weaving machines (looms) Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindles flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles) Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats 120 No. 342. 343. 344. 345. 346. 347

348. Chapter/Heading/ Sub-heading/ Tariff item 8451 8453 8454 8455 8456 8457 8458 Description of Goods
Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries Metal-rolling mills and rolls therefor Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal Lathes (including turning centres) for removing metal 121 No. 349. 350. 351 352. 353

354. Chapter/Heading/ Sub-heading/ Tariff item 8459 8460 8461 8462 8463 8464 Description of Goods
Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458 Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461 Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above Other machine-tools for working metal, or cermets, without removing material Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass 122 No. 355. 356. 357. 358. 359

360. Chapter/Heading/ Sub-heading/ Tariff item 8465 8466 8467 8468 8470 8471 Description of Goods Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool, for working in the hand Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8512.5; gas-operated surface tempering machines and appliances Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included 123 No. 361 362. 363. 364. 365



366. Chapter/Heading/ Sub-heading/ Tariff item 8472 8473 8474 8475 8477 8479 Description of Goods
Perforating or stapling machines (staplers), pencil sharpening machines Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472 Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for



forming foundry moulds of sand Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Passenger boarding bridges of a kind used in airports (8479 71 00) and other (8479 79 00)] 124

No.367. 368. 369. 370. 371. 372. 373. 374

375. Chapter/Heading/ Sub-heading/ Tariff item 8480 8481 8482 8486 8487 8501 8502 8503 8504 Description of Goods Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves Ball bearing, Roller Bearings Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter Electric motors and generators (excluding generating sets) Electric generating sets and rotary converters Parts suitable for use solely or principally with the machines of heading 8501 or 8502 Transformers Industrial Electronics; Electrical Transformer; Static Converters (UPS) 125 No.376. 377. 378

379. Chapter/Heading/ Sub-heading/ Tariff item 8505 8514 8515 8517 Description of Goods Electromagnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528 126 No.380. 381. 382. 383. 384. 385. 386

387. Chapter/Heading/ Sub-heading/ Tariff item 8518 8521 8523 8525 8528 8532 8533 8534 00 00 Description of Goods Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures [other than single loudspeakers, mounted in their enclosures] headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; Video recording or reproducing apparatus, whether or not incorporating a video tuner Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37 Closed-circuit television (CCTV) Computer monitors not exceeding 17 inches, Set top Box for Television (TV) Electrical capacitors, fixed, variable or adjustable (pre-set) Electrical resistors (including rheostats and potentiometers), other than heating resistors Printed Circuits 127 No.388. 389. 390. 391. 392. 393. 394. 395. 396

397. Chapter/Heading/ Sub-heading/ Tariff item 8535 8538 8539 8540 8541 8542 8543 8544 8545 8546 Description of Goods Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537 Electrical Filaments or discharge lamps Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc

rectifying valves and tubes, cathode-ray tubes, television camera tubes) Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light-emitting diodes (LED); mounted piezo- electric crystals Electronic integrated circuits Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter Winding Wires; Coaxial cables; Optical Fiber Carbon electrodes Electrical insulators of any material 128 No.398. 399. 400. 401. 402. 403

404. Chapter/Heading/ Sub-heading/ Tariff item 8548 8609 8703 8704 8708 8715 8801 Description of Goods 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 Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport [including refrigerated containers] Cars for physically handicapped persons, subject to the following conditions: a) an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons; and b) the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase. Refrigerated motor vehicles Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle Baby carriages and parts thereof Balloons and dirigibles, gliders and other non-powered aircraft 129 No. 405. 406. 407. 408. 409. 410. 411 412. **Chapter/Heading/ Sub-heading/ Tariff item 8804 8805 8908 9000 9001 9002 9003 9004 9016 Description of Goods** Parachutes (including dirigible parachutes and paragliders) and parachutes; parts thereof and accessories thereto and parts thereof Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof Vessels and other floating structures for breaking up Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked [other than intraocular lens] Frames and mountings for spectacles, goggles or the like, and parts thereof Spectacles [other than corrective]; goggles and the like, corrective, protective or other Balances of a sensitivity of 5 cg or better, with or without weights [other than electric or electronic balances] 130 No. 413. 414. 415. 416

417. Chapter/Heading/ Sub-heading/ Tariff item 9017 9024 9025 9026 9027 Description of Goods Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in the chapter Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics) Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032 Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus) instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes 131 No.418. 419. 420. 421 422. 423. 424. 425. 426

427. Chapter/Heading/ Sub-heading/ Tariff item 9028 9029 9030 9031 9032 9033 9103 9105 9109 9114 Description of Goods Gas, liquid or electricity supply or production meters, including calibrating meters therefor Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this

Chapter; profile projectors Automatic regulating or controlling instruments and apparatus Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90 Clocks with watch movements, excluding clocks of heading 9104 Other clocks Clock movements, complete and as- Other clock parts 132 No. 428. 429. 430. 431. 432. 433. 434

435. Chapter/Heading/ Sub-heading/ Tariff item 9110 9112 9301 9303 9304 9305 9306 9307
Description of Goods Complete clock movements, unassembled or partly assembled (movement sets); incomplete clock movements, assembled; rough clock movements Clock cases, and parts thereof Military weapons other than revolvers, pistols Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns) Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307 Parts and accessories of articles of headings 9301 to 9304 Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads Swords, cut lances, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor 133 No.436. 437. 438. 439. 440. 441. 442. 443. 444

445. Chapter/Heading/ Sub-heading/ Tariff item 9402 9403 9404 9406 9503 9506 9606 21 00, 9606 22 00, 9606 29, 9606 30 9603 [other than 9603 10 00] 9604 00 00 9605
Description of Goods Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles Bamboo furniture Coir mattresses, cotton pillows, mattress and quilts Prefabricated buildings Electronic Toys like tricycles, scooters, pedal cars etc.(including parts and accessories thereof) Swimming pools and padding pools Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks 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) [other than brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles] Hand sieves and hand riddles Travel sets for personal toilet, sewing or shoe or clothes cleaning 134 No. 446. 447. 448. 449

450. Chapter/Heading/ Sub-heading/ Tariff item 9607 9608 9610 00 00 9612 9620 00 00
Description of Goods Slide fasteners and parts thereof Fountain pens, stylograph pens and other pens Boards, with writing or drawing surface, whether or not framed Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes Monopods, bipods, tripods and similar articles 135 No.451 452

453. Chapter/Heading/ Sub-heading/ Tariff item 9801 9802 Any Chapter
Description of Goods All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified: (1) industrial plant, (2) irrigation project, (3) power project, (4) mining project, (5) project for the exploration for oil or other minerals, and (6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.Laboratory chemicals Goods which are not specified in Schedule 11, III, IV, V or 136 SCHEDULE 11: LIST OF GOODS AT 28% RATE Chapter/Heading/ Description of Goods No. 1 2. 3. 4 5. 6

7. Sub-heading/ Tariff item 1703 1704 1804 1805 1806 1901 90 [other than 1901 10, 1901 20 00] 1905 32 Molasses Chewing gum / bubble gum and white chocolate, not containing cocoa Cocoa butter, fat and oil Cocoa powder, not containing added sugar or sweetening matter Chocolates and other food preparations containing cocoa Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than preparations for infants or young children, put up for retail sale and mixes and doughs for the preparation of bakers' wares of heading 1905] Waffles and wafers coated with chocolate or containing chocolate 137 Chapter/Heading/ Description of Goods No.8. 9. 10. 11 12. 13. 14. 15

16. Sub-heading/ Tariff item 2101 11, 2101 12 2106 2106 90 20 2202 90 90 2202 10 2401 2402 2403 2515 12 20, 2515 12 90 Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan, Custard powder Pan masala Other non-alcoholic beverages All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured Unmanufactured tobacco; tobacco refuse [other than tobacco leaves] Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes Other manufactured tobacco and unmanufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences [including biris] Marble and travertine, other than blocks 138 Chapter/Heading/ Description of Goods No. 17. 18. 19. 20. 21 22. 23. 24

25. Sub-heading/ Tariff item 2516 12 00 2523 2710 3208 3209 3210 3213 3214 3303 Granite, other than blocks Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers Avgas Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium Other paints and varnishes (including enamels, lacquers and distempers), prepared water pigments of a kind used for finishing leather Artists', students' or signboard painters colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings 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 Perfumes and toilet waters 139 Chapter/Heading/ Description of Goods No.26. 27. 28

29. Sub-heading/ Tariff item 3304 3305 [other than 3305 9011, 3305 90 19] 3306 [other than 3306 10 10, 3306 10 20] 3307 Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta] All goods, i.e. preparations for use on the hair such as Shampoos; Preparations for permanent waving or straightening; Hair lacquers; Brilliantines (spirited); Hair cream, Hair dyes (natural, herbal or synthetic) [other than Hair oil] Preparations for oral or dental hygiene, including and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than dentifrices in powder or paste form (tooth powder or toothpaste)] Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties; such as Pre-shave, shaving or after-shave Preparations, Shaving cream, Personal deodorants and antiperspirants Chapter/Heading/ Description of Goods No. 30. 31. 32

33. Sub-heading/ Tariff item 3401 30 3402 3403 3405 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 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 3401 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 basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404 Chapter/Heading/ Description of Goods No. 34. 35. 36. 37. 38. 39. 40. 41 Sub-heading/ Tariff item 3407 3602 3604 3606 3811 3813 3814 3819 Modelling pastes, including those put up for children's amusement Prepared explosives, other than propellant powders; such as Industrial explosives Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals Chapter/Heading/ Description of Goods No. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51 Sub-heading/ Tariff item 3820 3918 3922 3926 [other than 3926 40 11, 3926 90 10] 4011 4012 4013 4016 [other than 4016 92 00] 4017 4201 Anti-freezing preparations and prepared de-icing fluids Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, PVC Belt Conveyor, plastic beads and plastic tarpaulins] New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyres] Retreaded or used tyres and flaps Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes] Other articles of vulcanised rubber other than hard rubber (other than erasers) Hard rubber (for example ebonite) in all forms, including waste and scrap; articles of hard rubber Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material Chapter/Heading/ Description of Goods No. 52. 53. 54. 55

56. Sub-heading/ Tariff item 4202 4203 4205 4206 4303 Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paper-board, or wholly or mainly covered with such materials or with paper [other than School satchels and bags other than of leather or composition leather, Toilet cases, Hand bags and shopping bags, of artificial plastic material, of cotton, or of jute, Vanity bags, Handbags of other materials excluding wicker work or basket work] Articles of apparel and clothing accessories, of leather or of composition leather Other articles of leather or of composition leather Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons Articles of apparel, clothing accessories and other articles of furskin 144 Chapter/Heading/ Description of Goods No. 57. 58. 59. 60. 61 62. 63. 64. 65

66. Sub-heading/ Tariff item 4410 4411 4412 4413 4414 4418 4421 4814 6702 Articles of artificial fur 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, other than specified boards Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards Plywood, veneered panels and similar laminated wood Densified wood, in blocks, plates, strips, or profile shapes Wooden frames for paintings, photo- graphs, mirrors or similar objects Builders' joinery and carpentry of wood, including cellular wood panels, as- ssembled flooring panels, shingles and shakes Wood paving blocks, articles of den- sified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchen- ware Wall paper and similar wall coverings; window transparencies of paper Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit 145 Chapter/Heading/ Description of Goods No.67. 68. 69. 70. 71 72

73. Sub-heading/ Tariff item 6703 6704 6801 6802 6803 6807 6808 Wool or other animal hair or other textile materials, prepared for use in making wigs or the like Wigs, false beards, eyebrows and eye- lashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included Setts, curbstones and flagstones, of natural stone (except slate) Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate); of marble, travertine and alabaster, of Granite, of Other cal- careous stone Worked slate and articles of slate or of agglomerated slate Articles of asphalt or of similar material (for example, petroleum itumen or coal tar pitch) 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 Chapter/Heading/ Description of Goods No.74. 75. 76

78. Sub-heading/ Tariff item 6809 6810 6812 6813 6814 Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented Articles of cement, of concrete or of artificial stone, whether or not rein- forced; such as Tiles, flagstones, bricks and similar articles, Building blocks and bricks, Cement bricks, Prefabricated structural components for Building or civil engineering, Prefabricated struc- tural components for building or civil engineering Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbes- tos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813 Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral sub- stances or of cellulose, whether or not combined with textiles or other materials Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials Chapter/Heading/ Description of Goods No.79. 80. 81. 82. 83. 84. 85. 86. 87

88. Sub-heading/ Tariff item 6815 6901 6904 6905 6906 6907 6909 6910 6913 6914 Articles of stone or of other mineral sub- stances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths Ceramic flooring blocks, support or filler tiles and the like Chimney-pots, cowls, chimney liners, architectural ornaments and other ce- ramic constructional goods Ceramic pipes, conduits, guttering and pipe fittings Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics Ceramic wares for laboratory, chem- ical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures Statuettes and other ornamental ceram- ic articles Other ceramic articles Chapter/Heading/ Description of Goods No.89. 90. 91. 92. 93. 94. 95

96. Sub-heading/ Tariff item 7003 7004 7005 7006 00 00 7007 7008 7009 7011 7014 Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked 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 Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials Safety glass, consisting of toughened (tempered) or laminated glass Multiple-walled insulating units of glass Glass mirrors, whether or not framed, including rear-view mirrors Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cath- ode-ray tubes or the like Signalling glassware and optical el- ements of glass (other than those of heading 7015), not optically worked 149 Chapter/Heading/ Description of Goods No. 98. 99. 100. 101. 102

103. Sub-heading/ Tariff item 7016 7020 7321 7322 7324 7418 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 back- ing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chim- neys for lamps and lanterns] Stoves [other than kerosene stove and LPG stoves], ranges, grates, cookers (including those with subsidiary boil- ers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic applianc- es, and parts thereof, of iron or steel Radiators for central heating, not elec- trically heated, and parts thereof, of iron or steel; air heaters and hot air distrib- utors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel Sanitary ware and parts thereof of iron and steel All goods other than utensils i.e. sani- tary ware and parts thereof of copper 150 Chapter/Heading/ Description of Goods No. 104. 105. 106. 107. 108. 109

110. Sub-heading/ Tariff item 7419 7610 10 00 7615 8212 8214 8302 8303 Other articles of copper [including chain and parts thereof under 7419 10 and other articles under 7419 99] but not including metal castings under 7419 91 Doors, windows and their frames and thresholds for doors All goods other than utensils i.e. sani- tary ware and parts thereof Razors and razor blades (including razor blade blanks in strips) Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleav- ers, choppers and mincing knives,); manicure or pedicure sets and instru- ments (including nail files) [other than paper knives, pencil sharpeners and blades thereof] Base metal mountings, fittings and sim- ilar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automat- ic door closers of base metal Armoured or reinforced safes, strong-boxes and doors and safe de- posit lockers for strong-rooms, cash or deed boxes and the like, of base metal 151 Chapter/Heading/ Description of Goods No. 111 112. 113. 114 115. 116

117. Sub-heading/ Tariff item 8304 8305 8310 8407 8408 8409 8413 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 9403 Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, pack- aging), of base metal Sign-plates, name-plates, ad- dress-plates and similar plates, num- bers, letters and other symbols, of base metal, excluding those of heading 9405 Spark-ignition reciprocating or rotary internal combustion piston engine Compression-ignition internal combus- tion piston engines (diesel or semi-die- sel engines) Parts suitable for use solely or principal- ly with the engines of heading 8407 or 8408 Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal com- bustion piston engines [8413 30], con- crete pumps [8413 40 00], other rotary positive displacement pumps [8413 60], [other than hand pumps falling under tariff item 8413 11 10] 152 Chapter/Heading/ Description of Goods No.118. 119. 120

121. Sub-heading/ Tariff item 8414 8415 8418 8419 Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters 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 Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415 Storage water heaters, non-electric [8419 19] (other than solar water heater and system), Pressure vessels, reactors, columns or towers or chemical storage tanks [8419 89 10], Glass lined equipment [8419 89 20], Auto claves other than for cooking or heating food, not elsewhere specified or included [8419 89 30], Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water [8419 89 40], Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control [8419 89 60], Apparatus for rapid heating of semiconductor devices, apparatus for chemical or physical vapour deposition on semiconductor wafers; apparatus for chemical vapour deposition on LCD substratus [8419 89 70]; parts [8419 90] 153 Chapter/Heading/ Description of Goods No.122. 123. 124. 125. 126. 127. 128

129. Sub-heading/ Tariff item 8422 8423 8424 8427 8428 8429 8430 8443 Dish washing machines, household [8422 11 00] and other [8422 19 00] Electric or electronic weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds Fire extinguishers Fork-lift trucks; other works trucks fitted with lifting or handling equipment Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers Printers which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network printers; copying machines, facsimile machines; ink cartridges with or without print head assembly and ink spray nozzle 154 Chapter/Heading/ Description of Goods No.130. 131. 132. 133. 134

135. Sub-heading/ Tariff item 8450 8472 8476 8478 8479 8483 Household or laundry-type washing machines, including machines which both wash and dry Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines [other than Braille typewriters, electric or non-electric, Perforating or stapling machines (staplers), pencil sharpening machines] Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter Passenger boarding bridges of a kind used in airports [8479 71 00] and other [8479 79 00] Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints) 155 Chapter/Heading/ Description of Goods No.136. 137. 138. 139. 140. 141 142

143. Sub-heading/ Tariff item 8484 8504 8506 8507 8508 8509 8510 8511 Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals Static converters (for example, rectifiers) and inductors [other than Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)] Primary cells and primary batteries Electric accumulators, including separators therefor, whether or not rectangular (including square) Vacuum cleaners Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 Shavers, hair clippers and hair-removing appliances, with self-contained electric motor Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnets, magneto-dynamos, ignition coils, sparking plugs and glow

plugs, starter motors); generators (for example, dyna- mos, alternators) and cut-outs of a kind used in conjunction with such engines 156 Chapter/Heading/ Description of Goods No.144. 145. 146. 147. 148. 149

150. Sub-heading/ Tariff item 8512 8513 8516 8517 8518 8519 8522 Electrical lighting or signalling equip- ment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumu- lators, magnetos), other than lighting equipment of heading 8512 Electric instantaneous or storage water heaters and immersion heaters, electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545 ISDN System [8517 69 10], ISDN Termi- nal Adaptor [8517 69 20], X 25 Pads [8517 69 40] Single loudspeakers, mounted in their enclosures [8518 21 00], Audio-fre- quency electric amplifiers [8518 40 00], Electric sound amplifier sets [8518 50 00], Parts [8518 90 00] Sound recording or reproducing appa- ratus Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521 157 Chapter/Heading/ Description of Goods No.151 152. 153. 154. 155. 156

157. Sub-heading/ Tariff item 8525 8526 8527 8528 8529 8530 8531 Transmission apparatus for radio-broad- casting or television, whether or not incorporating reception apparatus or sound recording or reproducing appara- tus; television cameras, digital cameras and video cameras recorders [other than CCTV] Radar apparatus, radio navigational aid apparatus and radio remote control apparatus Reception apparatus for radio-broad- casting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock Monitors and projectors, not incorporat- ing television reception apparatus; re- ception apparatus for television, wheth- er or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus [other than com- puter monitors not exceeding 17 inches] Parts suitable for use solely or principal- ly with the apparatus of headings 8525 to 8528 Electrical signalling, safety or traffic control equipment for railways, tram- ways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608) Electric sound or visual signalling appa- ratus (for example, bells, sirens, indica- tor panels, burglar or fire alarms), other than those of heading 8512 or 8530 158 Chapter/Heading/ Description of Goods No.158. 159. 160. 161

162. Sub-heading/ Tariff item 8536 8537 8539 8544 8545 Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sock- ets, lamp-holders, and other connec- tors, junction boxes), for a voltage not exceeding 1 ,000 volts : connectors for optical fibres optical fibres, bundles or cables Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control ap- paratus, other than switching apparatus of heading 8517 Sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than Electric filament or discharge lamps and LED lamps] Insulated (including enamelled or ano- dised) wire, cable and other insulated electric conductors, whether or not fitted with connectors [other than Winding Wires; Coaxial cables; Optical Fiber] Brushes [8545 20 00] and goods under 8545 (including arc lamp carbon and battery carbon) 159 Chapter/Heading/ Description of Goods No.163. 164. 165. 166. 167. 168

169. Sub-heading/ Tariff item 8547 8702 8703 8704 8705 8706 8707 Insulating fittings for electrical ma- chines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material Motor vehicles for the transport of ten or more persons, including the driver Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars [other than Cars for physi- cally handicapped persons] Motor vehicles for the transport of goods

[other than Refrigerated motor vehicles] Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radio-logical unit) Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705 Bodies (including cabs), for the motor vehicles of headings 8701 to 8705 160 Chapter/Heading/ Description of Goods No.170. 171. 172. 173. 174. 175. 176. 177

178. Sub-heading/ Tariff item 8708 8709 8710 8711 8714 8716 8802 8903 9004 Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors] Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars Parts and accessories of vehicles of headings 8711 and 8713 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles] Aircrafts for personal use Yachts and other vessels for pleasure or sports; rowing boats and canoes Goggles 161 Chapter/Heading/ Description of Goods No. 179. 180. 181. 182. 183. 184. 185

186. Sub-heading/ Tariff item 9005 9006 9007 9008 9010 9011 9012 9013 Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539 Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens Compound optical microscopes, including those for photomicrography cinematomicrography or microprojection Microscopes other than optical microscopes; diffraction apparatus Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter 162 Chapter/Heading/ Description of Goods No.187. 188. 189. 190. 191. 192. 193

194. Sub-heading/ Tariff item 9014 9015 9016 9022 9023 9101 9102 9104 Direction finding compasses; other navigational instruments and appliances Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders Electric or electronic balances of a sensitivity of 5 cg or better, with or without weights Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for \ including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101 Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels 163 Chapter/Heading/ Description of Goods No.195. 196. 197. 198. 199. 200. 201. 202. 203. 204. 205

206. Sub-heading/ Tariff item 9106 9107 9108 9110 9111 9112 9113 9114 9201 9202 9205 9206 00 00 Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time registers, time-recorders) Time switches with clock or watch movement or with synchronous motor Watch movements, complete and assembled Complete watch movements, unassembled or partly assembled (movement sets); incomplete watch movements, assembled; rough Watch cases and parts

thereof Cases for other than clocks, and parts thereof Watch straps, watch bands and watch bracelets, and parts thereof Other watch parts Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments Other string musical instruments (for example, guitars, violins, harps) Wind musical instruments (for exam- ple, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas) 164 Chapter/Heading/ Description of Goods No.207. 208. 209. 210. 211 212

213. Sub-heading/ Tariff item 9207 9208 9209 9302 9401 9403 9404 Musical instruments, the sound of which is produced, or must be amplified, elec- trically (for example, organs, guitars, accordions) Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signaling instruments Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for me- chanical instruments) of musical instru- ments; metronomes, tuning forks and pitch pipes of all kinds Revolvers and pistols, other than those of heading 9303 or 9304 Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof Other furniture [other than bamboo fur- niture] and parts thereof Mattress supports; articles of bedding and similar furnishing (for example, mat- tresses, 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 165 Chapter/Heading/ Description of Goods No.214. 215. 216. 217. 218. 219

220. Sub-heading/ Tariff item 9405 9504 9505 9506 9508 9601 9602 Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminat- ed name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included Video games consoles and Machines Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes Articles and equipment for general physical exercise, gymnastics, athletics Roundabouts, swings, shooting galler- ies and other fairground amusements; [other than travelling circuses and trav- elling menageries] Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding) Worked vegetable or mineral carving material and articles of these materi- als moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not else- where specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhard- ened gelatin 166 Chapter/Heading/ Description of Goods No.221 222. 223. 224. 225. 226

227. Sub-heading/ Tariff item 9611 9613 9614 9616 9617 9618 9804 Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand- operated composing sticks and hand printing sets incorporating such composing sticks Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof Scent sprays and similar toilet sprays, and mounts and heads therefor; pow- der-puffs and pads for the application of cosmetics or toilet preparations Vacuum flasks and other vacuum ves- sels, complete with cases; parts thereof other than glass inneres Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing All dutiable articles intended for person- al use 167 No

228. Chapter/Heading/ Description of Goods Sub-heading/ Tariff item Lottery authorized by State Governments Explanation 1.- For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Cen- tral Goods and Services Tax Act, 2017 read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher. Explanation 2.- (1) "Lottery authorized by State Governments" means a lottery which is authorized to be sold in State(s) other than the organising state also. (2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010. Note: GST Rate = CGST Rate + SGST Rate. 168 Explanation (ii) (iii) 2. The phrase "unit container" means a package, whether large or

small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package. The phrase "registered brand name" means brand name or trade name, that is to say, a name or a mark, such as symbol, mono-gram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999. "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification. These rates shall come into force with effect from the 1st day of July, 2017. Disclaimer: The above is not a complete or exhaustive list of items under exemptions or attracting concessional rates under GST Some of the items also attract Cess in addition to GST at the applicable rates. For complete details, notifications and other information available on the CBEC website (www.cbec.gov.in) may please be referred to. 169 NOTES 170

