

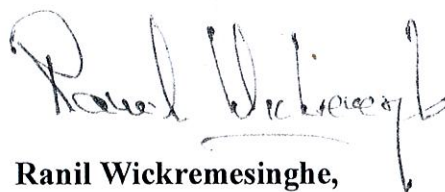
SRI LANKA EXPORT DEVELOPMENT ACT, No. 40 OF 1979

Order under Section 14

By virtue of the powers vested in me by Section 14 of the Sri Lanka Export Development Act, No. 40 of 1979, I, Ranil Wickremesinghe, Minister of Investment Promotion with the concurrence of the Minister of Finance, Economic Stabilization and National Policies do by this Order declare that with effect from March 28, 2023, the CESS levy shall be charged, levied and paid on all goods enumerated in Column III of the Schedule hereto at the rates specified in the corresponding entry in Column IV in the same Schedule hereto, on the aggregate of a sum equivalent to their value for Customs Import Duty purposes at the time of importation, provided however that ;

- i. Wherever more than one rate is specified in Column IV of the Schedule hereto, the rate that accrues the highest amount of CESS levy shall apply unless specified otherwise.
- ii. The CESS levy hereby imposed shall not apply to importation of goods for the purposes as specified in the Schedule in **Annexure - A**, which is an integral part of this Order,

The Order made under Section 14 of the Sri Lanka Export Development Act, No. 40 of 1979 and published in the Gazette Extraordinary No. 2312/76 of 01.01.2023 is hereby rescinded, effective from March 28, 2023.



Ranil Wickremesinghe,
Minister of Investment Promotion

March 28, 2023.

Ministry of Investment Promotion.

SCHEDULE

| H.S. Hdg. (I) | H.S. Code (II) | Description (III) | Rate of CESS |
|----------------------|-----------------------|--|---------------------|
| 02.04 | | Meat of sheep or goats, fresh, chilled or frozen. | |
| | 0204.50 | - Meat of goats | 10% |
| 02.07 | | Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen. | |
| | | - Of turkeys : | |
| | 0207.24 | -- Not cut in pieces, fresh or chilled | 10% |
| | 0207.25 | -- Not cut in pieces, frozen | 10% |
| | 0207.26 | -- Cuts and offal, fresh or chilled | 10% |
| | 0207.27 | -- Cuts and offal, frozen | 10% |
| | | - Of ducks: | |
| | 0207.41 | -- Not cut in pieces, fresh or chilled | 10% |
| | 0207.42 | -- Not cut in pieces, frozen | 10% |
| | 0207.43 | -- Fatty livers, fresh or chilled | 10% |
| | 0207.44 | -- Other, fresh or chilled | 10% |
| | 0207.45 | -- Other, frozen | 10% |
| | | - Of geese: | |
| | 0207.51 | -- Not cut in pieces, fresh or chilled | 10% |
| | 0207.52 | -- Not cut in pieces, frozen | 10% |
| | 0207.53 | -- Fatty livers, fresh or chilled | 10% |
| | 0207.54 | -- Other, fresh or chilled | 10% |
| | 0207.55 | -- Other, frozen | 10% |
| | 0207.60 | - Of guinea fowls | 10% |
| 02.10 | | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. | |
| | | - Meat of swine : | |
| | 0210.11 | -- Hams, shoulders and cuts thereof, with bone in | 10% |
| | 0210.12 | -- Bellies (streaky) and cuts thereof | 10% |
| | 0210.19 | -- Other | 10% |
| | 0210.20 | - Meat of bovine animals | 10% |
| | | - Other, including edible flours and meals of meat or meat offal : | |
| | 0210.99 | -- Other | 10% |
| 03.05 | | Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process (+). | |
| | | - Fish fillets, dried, salted or in brine, but not smoked: | |
| | 0305.31 | -- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) | Rs.7 per kg |

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| 0305.32 | -- | Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | Rs.7 per kg |
| 0305.39 | -- | Other | Rs.7 per kg |
| | - | Smoked fish, including fillets, other than edible fish offal : | |
| 0305.41 | -- | Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic Salmon (Salmo salar) and Danube salmon (Hucho hucho) | Rs.7 per kg |
| 0305.42 | -- | Herrings (Clupea harengus, Clupea pallasii) | Rs.7 per kg |
| 0305.43 | -- | Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | Rs.7 per kg |
| 0305.44 | -- | Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | Rs.7 per kg |
| 0305.49 | -- | Other | Rs.7 per kg |
| | - | Dried fish, other than edible fish offal, whether or not salted but not smoked : | |
| 0305.51 | -- | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | Rs.15 per kg |
| | - | Fish, salted but not dried or smoked and fish in brine, other than edible fish offal : | |
| 0305.61 | -- | Herrings (Clupea harengus, Clupea pallasii) | Rs.7 per kg |
| 0305.62 | -- | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | Rs.7 per kg |
| 0305.63 | -- | Anchovies (Engraulis spp.) | Rs.7 per kg |
| 0305.64 | -- | Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla Catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | Rs.7 per kg |
| 0305.69 | -- | Other | Rs.7 per kg |
| | - | Fish fins, heads, tails, maws and other edible fish offal : | |
| 0305.71 | -- | Shark fins | Rs.15 per kg |
| 0305.72 | - | Fish heads, tails and maws : | |
| 0305.72.10 | --- | Fish maws | Rs.15 per kg |
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| 03.06 | | | Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine. | |
| | | | | |
| | | - | Frozen : | |
| | 0306.12 | -- | Lobsters (<i>Homarus</i> spp.) | 10% |
| | 0306.14 | -- | Crabs | 10% |
| | 0306.15 | -- | Norway lobsters (<i>Nephrops norvegicus</i>) | 10% |
| | 0306.16 | -- | Cold-water shrimps and prawns (<i>Pandalus</i> spp., Crangon crangon) | 40% or Rs.280 per kg |
| | 0306.17 | -- | Other shrimps and prawns | 40% or Rs.280 per kg |
| | 0306.19 | -- | Other | 10% |
| | | - | Live, Fresh or chilled : | |
| | 0306.31 | -- | Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.) | 10% |
| | 0306.32 | -- | Lobsters (<i>Homarus</i> spp.) | 10% |
| | 0306.33 | -- | Crabs | 10% |
| | 0306.34 | -- | Norway lobsters (<i>Nephrops norvegicus</i>) | 10% |
| | 0306.35 | -- | Cold -water shrimps and prawns (<i>Pandalus</i> spp., Crangon crangon) | 40% or Rs.250 per kg |
| | 0306.36 | -- | Other shrimps and prawns | |
| | 0306.36.90 | --- | Other | 40% or Rs.250 per kg |
| | 0306.39 | -- | Other | 10% |
| | | - | Other : | |
| | 0306.91 | -- | Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.) | 10% |
| | 0306.92 | -- | Lobsters (<i>Homarus</i> spp.) | 10% |
| | 0306.93 | -- | Crabs | 10% |
| | 0306.94 | -- | Norway lobsters (<i>Nephrops norvegicus</i>) | 10% |
| | 0306.95 | -- | Shrimps and prawns | 40% or Rs.230 per kg |
| | 0306.99 | -- | Other | 10% |
| | | | | |
| 03.07 | | | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process. | |
| | | | | |
| | | - | Cuttle fish and squid : | |
| | 0307.42 | -- | Live, fresh or chilled | 10% |
| | 0307.43 | -- | Frozen | 10% |
| | 0307.49 | -- | Other | 10% |
| | | - | Abalone (<i>Haliotis</i> spp.) and stromboid conchs (<i>Strombus</i> spp.): | |
| | 0307.82 | -- | Live, fresh or chilled stromboid conchs (<i>Strombus</i> spp.) | 10% |
| | 0307.84 | -- | Frozen stromboid conchs (<i>Strombus</i> spp.) | 10% |
| | 0307.88 | -- | Other stromboid conchs (<i>strombus</i> spp.) | 10% |
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| 03.08 | | | Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process. | |
| | | | | |
| | | - | Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>) : | |
| | 0308.11 | -- | Live, fresh or chilled | 10% |
| | 0308.12 | -- | Frozen | 10% |
| | 0308.19 | -- | Other | 10% |
| | | | | |
| 03.09 | | | Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption. | |
| | | | | |
| | 0309.10 | - | Of fish | 10% |
| | 0309.90 | - | Other : | |
| | | --- | Of crustaceans : | |
| | 0309.90.11 | ---- | Frozen | 10% |
| | 0309.90.19 | ---- | Other | 10% |
| | 0309.90.90 | --- | Other | 10% |
| | | | | |
| 04.01 | | | Milk and cream, not concentrated nor containing added sugar or other sweetening matter. | |
| | | | | |
| | 0401.10 | - | Of a fat content, by weight, not exceeding 1% | 10% |
| | 0401.20 | - | Of a fat content, by weight, exceeding 1% but not exceeding 6% | 10% |
| | 0401.40 | - | Of a fat content, by weight, exceeding 6 % but not exceeding 10 % | 10% |
| | 0401.50 | - | Of a fat content, by weight, exceeding 10 % | 10% |
| | | | | |
| 04.02 | | | Milk and cream, concentrated or containing added sugar or other sweetening matter(+). | |
| | | | | |
| | 0402.99.10 | --- | Sweetened condensed milk | 10% |
| | 0402.99.90 | --- | Other | 0% |
| | | | | |
| 04.03 | | | Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa. | |
| | | | | |
| | 0403.20 | - | Yogurt | 10 % or Rs. 400.00 Per Kg |
| | 0403.90 | - | Other | 10 % or Rs. 400.00 Per Kg |
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| 04.04 | | | Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included. | |
| | 0404.10 | - | Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter | 30% or Rs. 170 per kg |
| | 0404.90 | - | Other | 40% or Rs. 800 per kg |
| 04.05 | | | Butter and other fats and oils derived from milk ; dairy spreads. | |
| | 0405.10 | - | Butter | 10 % or Rs. 400.00 Per Kg |
| | 0405.20 | - | Dairy spreads | 10 % or Rs. 400.00 Per Kg |
| | 0405.90 | - | Other | 10 % or Rs. 350.00 Per Kg |
| 04.06 | | | Cheese and curd . | |
| | 0406.10 | - | Fresh (unripened or uncured) cheese, including whey cheese, and curd | 25% or Rs.500 per kg |
| | 0406.20 | - | Grated or powdered cheese, of all kinds | 25% or Rs.500 per kg |
| | 0406.30 | - | Processed cheese, not grated or powdered | 40% or Rs. 800 per kg |
| | 0406.40 | - | Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti | 25% or Rs.500 per kg |
| | 0406.90 | - | Other cheese | 40% or Rs. 800 per kg |
| 04.07 | | | Birds' eggs, in shell, fresh, preserved or cooked. | |
| | 0407.90 | - | Others | 10% or Rs.75 per kg |
| 04.08 | | | Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter. | |
| | | - | Egg yolks : | |
| | 0408.11 | -- | Dried | 10% |
| | 0408.19 | -- | Other | 40% or Rs. 800 per kg |
| | | - | Other : | |
| | 0408.91 | -- | Dried | 10% |
| | 0408.99 | -- | Other | 40% or Rs. 800 per kg |
| 04.09 | 0409.00 | | Natural honey. | 10% |
| 04.10 | | | Insects and other edible products of animal origin, not elsewhere specified or included. | |

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| | 0410.10 | - | Insects | 40% or Rs. 800 per kg |
| | 0410.90 | - | Other | 40% or Rs. 800 per kg |
| 05.11 | | | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption. | |
| | 0511.91 | -- | Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 : | |
| | 0511.91.40 | --- | Cuttle fish,squid and milkfish(chano) in small sizes,unfit for human consumption and certified by the Ministry of Fisheries & Aquatic Resources Development for use as fishing baits. | 0% |
| 06.03 | | | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. | |
| | | - | Fresh : | |
| | 0603.11 | -- | Roses | 40% or Rs.360 per kg |
| | 0603.12 | -- | Carnations | 40% or Rs.360 per kg |
| | 0603.13 | -- | Orchids | 40% or Rs.360 per kg |
| | 0603.14 | -- | Chrysanthemums | 40% or Rs.360 per kg |
| | 0603.15 | -- | Lilies (Lilium spp.) | 40% or Rs.360 per kg |
| | 0603.19 | -- | Other : | |
| | 0603.19.10 | --- | Anthuriums | 40% or Rs.360 per kg |
| | 0603.19.90 | --- | Other | 40% or Rs.360 per kg |
| | 0603.90 | - | Other | 40% or Rs.360 per kg |
| 06.04 | | | Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. | |
| | 0604.20 | - | Fresh | 40% or Rs.360 per kg |
| | 0604.90 | - | Other | 40% or Rs.360 per kg |
| 07.02 | 0702.00 | | Tomatoes, fresh or chilled. | 40% or Rs.270 per kg |
| 07.03 | | | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled. | |

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| | 0703.10 | - | Onions and shallots : | |
| | 0703.10.20 | --- | B' onions | 10% or Rs.20 per kg |
| | 0703.20 | - | Garlic | 0% |
| | 0703.90 | - | Leeks and other alliaceous vegetables | 40% or Rs.140 per kg |
| 07.04 | | | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. | |
| | 0704.10 | - | Cauliflowers and broccoli | 40% or Rs.180 per kg |
| | 0704.20 | - | Brussels sprouts | 40% or Rs.180 per kg |
| | 0704.90 | - | Other | 40% or Rs.180 per kg |
| 07.05 | | | Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled. | |
| | | - | Lettuce : | |
| | 0705.11 | -- | Cabbage lettuce (head lettuce) | 40% or Rs.180 per kg |
| | 0705.19 | -- | Other | 40% or Rs.180 per kg |
| | | - | Chicory : | |
| | 0705.21 | -- | Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>) | 40% or Rs.180 per kg |
| | 0705.29 | -- | Other | 40% or Rs.180 per kg |
| 07.06 | | | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled. | |
| | 0706.10 | - | Carrots and turnips | 40% or Rs.180 per kg |
| | 0706.90 | - | Other | 40% or Rs.180 per kg |
| 07.07 | | | Cucumbers and gherkins, fresh or chilled : | |
| | 0707.00.10 | --- | Cucumbers | 40% or Rs.180 per kg |
| | 0707.00.20 | --- | Gherkins | 40% or Rs.180 per kg |
| 07.08 | | | Leguminous vegetables, shelled or unshelled, fresh or chilled. | |
| | 0708.10 | - | Peas (<i>Pisum sativum</i>) | 40% or Rs.180 per kg |
| | 0708.20 | - | Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) | 40% or Rs.180 per kg |
| | 0708.90 | - | Other leguminous vegetables | 40% or Rs.180 per kg |

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| 07.09 | | | Other vegetables, fresh or chilled. | |
| | 0709.20 | - | Asparagus | 40% or Rs.180 per kg |
| | 0709.30 | - | Aubergines (egg-plants) | 40% or Rs.180 per kg |
| | 0709.40 | - | Celery other than celeriac | 40% or Rs.180 per kg |
| | | - | Mushrooms and truffles : | |
| | 0709.51 | -- | Mushrooms of the genus Agaricus | 40% or Rs.180 per kg |
| | 0709.52 | -- | Mushrooms of the genus Boletus | 40% or Rs.180 per kg |
| | 0709.53 | -- | Mushrooms of the genus Cantharellus | 40% or Rs.180 per kg |
| | 0709.54 | -- | Shiitake (<i>Lentinus edodes</i>) | 40% or Rs.180 per kg |
| | 0709.55 | -- | Matsutake (<i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i>) | 40% or Rs.180 per kg |
| | 0709.56 | -- | Truffles (<i>Tuber</i> spp.) | 40% or Rs.180 per kg |
| | 0709.59 | -- | Other : | 40% or Rs.180 per kg |
| | 0709.60 | - | Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> | 40% or Rs.180 per kg |
| | 0709.70 | - | Spinach, New Zealand spinach and orache spinach (garden spinach) | 40% or Rs.180 per kg |
| | | - | Other : | |
| | 0709.91 | -- | Globe artichokes | 40% or Rs.180 per kg |
| | 0709.92 | -- | Olives | 40% or Rs.180 per kg |
| | 0709.93 | -- | Pumpkins, squash and gourds (<i>Cucurbita</i> spp.) | 40% or Rs.180 per kg |
| | 0709.99 | -- | Other: | |
| | | --- | Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>), whether or not on the cob: | |
| | 0709.99.12 | ---- | Other | 40% or Rs.180 per kg |
| | 0709.99.20 | --- | Other | 40% or Rs.180 per kg |
| 07.10 | | | Vegetables (uncooked or cooked by steaming or boiling in water), frozen. | |
| | 0710.10 | - | Potatoes : | |
| | 0710.10.10 | --- | uncooked | 25% or Rs.180 per kg |
| | 0710.10.20 | --- | Cooked | 25% or Rs.180 per kg |
| | | - | Leguminous vegetables, shelled or unshelled : | |
| | 0710.21 | -- | Peas (<i>Pisum sativum</i>) : | |
| | 0710.21.10 | --- | uncooked | 40% or Rs.270 per kg |

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| | 0710.21.20 | --- | Cooked | 40% or Rs.270 per kg |
| | 0710.22 | -- | Beans (<i>Vigna spp., Phaseolus spp.</i>) : | |
| | 0710.22.10 | --- | uncooked | 40% or Rs.270 per kg |
| | 0710.22.20 | --- | Cooked | 40% or Rs.270 per kg |
| | 0710.29 | -- | Other : | |
| | 0710.29.10 | --- | uncooked | 40% or Rs.270 per kg |
| | 0710.29.20 | --- | Cooked | 40% or Rs.270 per kg |
| | 0710.30 | - | Spinach, New Zealand spinach and orache spinach (garden spinach) : | |
| | 0710.30.10 | --- | uncooked | 40% or Rs.270 per kg |
| | 0710.30.20 | --- | Cooked | 40% or Rs.270 per kg |
| | 0710.40 | - | Sweet corn : | |
| | 0710.40.10 | --- | uncooked | 40% or Rs.270 per kg |
| | 0710.40.20 | --- | Cooked | 40% or Rs.270 per kg |
| | 0710.80 | - | Other Vegetables : | |
| | 0710.80.10 | --- | uncooked | 40% or Rs.270 per kg |
| | 0710.80.20 | --- | Cooked | 40% or Rs.270 per kg |
| | 0710.90 | - | Mixtures of vegetables : | |
| | 0710.90.10 | --- | uncooked | 40% or Rs.270 per kg |
| | 0710.90.20 | --- | Cooked | 40% or Rs.270 per kg |
| | | | | |
| 07.11 | | | Vegetables provisionally preserved, but unsuitable in that state for immediate consumption. | |
| | | | | |
| | 0711.20 | - | Olives | 40% or Rs.270 per kg |
| | 0711.40 | - | Cucumbers and gherkins : | |
| | 0711.40.10 | --- | Cucumbers | 40% or Rs.270 per kg |
| | 0711.40.90 | --- | Gherkins | 40% or Rs.270 per kg |
| | | - | Mushrooms and truffles : | |
| | 0711.51 | -- | Mushrooms of the genus <i>Agaricus</i> | 40% or Rs.360 per kg |
| | 0711.59 | -- | Other | 40% or Rs.360 per kg |
| | 0711.90 | - | Other vegetables; mixtures of vegetables : | |
| | 0711.90.10 | --- | Garlic | 40% or Rs. 270 per kg |
| | 0711.90.20 | --- | Onion | 25% or Rs.180 per kg |
| | 0711.90.30 | --- | Capers | 40% or Rs. 270 per kg |

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| | 0711.90.90 | --- | Other | 40% or Rs. 270 per kg |
| 07.12 | | | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. | |
| | 0712.20 | - | Onions | Rs.150 per kg |
| | | - | Mushrooms, wood ears (<i>Auricularia spp.</i>),jelly fungi (<i>Tremella spp.</i>) and truffles : | |
| | 0712.31 | -- | Mushrooms of the genus <i>Agaricus</i> | 40% or Rs.360 per kg |
| | 0712.32 | -- | Wood ears (<i>Auricularia spp.</i>) | 40% or Rs.360 per kg |
| | 0712.33 | -- | Jelly fungi (<i>Tremella spp.</i>) | 40% or Rs.360 per kg |
| | 0712.34 | -- | Shiitake (<i>Lentinus edodes</i>) | 40% or Rs.360 per kg |
| | 0712.39 | -- | Other | 40% or Rs.360 per kg |
| | 0712.90 | - | Other vegetables; mixtures of vegetables : | |
| | 0712.90.10 | --- | Garlic | 40% or Rs.270 per kg |
| | 0712.90.90 | --- | Other | Rs.450 per kg |
| 07.13 | | | Dried leguminous vegetables, shelled, whether or not skinned or split. | |
| | 0713.10 | - | Peas (<i>Pisum sativum</i>): | |
| | 0713.10.10 | --- | Whole | 10% |
| | 0713.10.20 | --- | Split | 10% |
| | 0713.20 | - | Chickpeas (<i>garbanzos</i>): | |
| | 0713.20.10 | --- | Whole | 0% |
| | 0713.20.20 | --- | Split | 0% |
| | | --- | Black gram: | |
| | 0713.31.22 | ---- | Skinned, whether or not Split | 0% |
| | 0713.31.29 | ---- | Other | 0% |
| | 0713.31.90 | --- | Other | 10% |
| | 0713.32 | -- | Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>): | |
| | 0713.32.90 | --- | Other | 10% |
| | 0713.33 | -- | Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>): | |
| | 0713.33.90 | --- | Other | 10% |
| | 0713.34 | -- | Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>): | |
| | 0713.34.90 | --- | Other | 10% |
| | 0713.39 | -- | Other : | |

| | | | | |
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| | 0713.39.90 | --- | Other | 10% |
| | 0713.40 | - | Lentils : | |
| | | --- | Massor dhal (red lentils) whole or split : | |
| | 0713.40.90 | --- | Other | 10% |
| | 0713.50 | - | Broad beans (<i>Vicia faba</i> var. major) and horse beans (<i>Vicia faba</i> var. equina, <i>Vicia faba</i> var. minor) | 10% |
| | 0713.60 | - | Pigeon peas (<i>Cajanus cajan</i>): | |
| | 0713.60.90 | --- | Other | 10% |
| | 0713.90 | - | Other | 10% |
| | | | | |
| 07.14 | | | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith. | |
| | | | | |
| | 0714.10 | - | Manioc (cassava) | 25% or Rs.180 per kg |
| | 0714.20 | - | Sweet potatoes | 25% or Rs.180 per kg |
| | 0714.30 | - | Yams (<i>Dioscorea</i> spp.) | 25% or Rs.180 per kg |
| | 0714.40 | - | Taro (<i>Colocasia</i> spp.) | 25% or Rs.180 per kg |
| | 0714.50 | - | Yautia (<i>Xanthosoma</i> spp.) | 25% or Rs.180 per kg |
| | 0714.90 | - | Other | 25% or Rs.180 per kg |
| | | | | |
| 08.01 | | | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled. | |
| | | | | |
| | | - | Coconuts : | |
| | 0801.11 | -- | Desiccated : | |
| | 0801.11.10 | --- | Edible 'Copra' | 40% or Rs.330 per kg |
| | 0801.11.90 | --- | Other | 40% or Rs.330 per kg |
| | 0801.12 | -- | In the inner shell (endocarp) | 40% or Rs.330 per kg |
| | 0801.19 | -- | Other: | |
| | 0801.19.20 | --- | Seed Coconut | 40% or Rs.330 per kg |
| | 0801.19.30 | --- | King coconut | 40% or Rs.330 per kg |
| | 0801.19.90 | --- | Other | 40% or Rs.330 per kg |
| | | - | Brazil nuts : | |
| | 0801.21 | -- | In shell : | |
| | 0801.21.10 | --- | Fresh | 40% or Rs.330 per kg |
| | 0801.21.90 | --- | Other | 40% or Rs.330 per kg |
| | 0801.22.00 | -- | Shelled | 40% or Rs.330 per kg |

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| | - | Cashew nuts : | |
| 0801.31 | -- | In shell : | |
| 0801.31.10 | --- | Fresh | 10% |
| 0801.31.90 | --- | Other | 10% |
| 0801.32 | -- | Shelled | 25% or Rs.180 per kg |
| 08.02 | | Other nuts, fresh or dried, whether or not shelled or peeled. | |
| | - | Almonds : | |
| 0802.11 | -- | | |
| 0802.11.10 | --- | Fresh | 10% |
| 0802.11.90 | --- | Other | 25% or Rs.180 per kg |
| 0802.12 | -- | Shelled | 25% or Rs.180 per kg |
| | - | Hazelnuts or filberts (<i>Corylus spp.</i>) : | |
| 0802.21 | -- | In shell : | |
| 0802.21.10 | --- | Fresh | 10% |
| 0802.21.90 | --- | Other | 25% or Rs.180 per kg |
| 0802.22 | -- | Shelled | 10% |
| | - | Walnuts : | |
| 0802.31 | -- | In shell : | |
| 0802.31.10 | --- | Fresh | 10% |
| 0802.31.90 | --- | Other | 25% or Rs.180 per kg |
| 0802.32 | -- | Shelled | 10% |
| | - | Chestnuts (<i>Castanea spp.</i>): | |
| 0802.41 | -- | In shell | 10% |
| 0802.42 | -- | Shelled | 10% |
| | - | Pistachios : | |
| 0802.51 | -- | In shell | 10% |
| 0802.52 | -- | Shelled | 10% |
| | - | Macadamia nuts: | |
| 0802.61 | -- | In shell | 10% |
| 0802.62 | -- | Shelled | 10% |
| 0802.70 | - | Kola nuts (<i>Cola spp.</i>) | 10% |
| 0802.80 | - | Areca nuts: | |
| 0802.80.10 | --- | Fresh (not shelled or peeled) | 40% or Rs.320 per kg |
| 0802.80.90 | --- | Other | 40% or Rs.320 per kg |
| | - | Other: | |
| 0802.91 | -- | Pine nuts, in shell : | |
| 0802.91.10 | --- | Fresh | 10% |
| 0802.91.90 | --- | Other | 10% |
| 0802.92 | -- | Pine nuts, shelled | 10% |
| 0802.99 | -- | Other : | |
| 0802.99.10 | --- | Fresh (not shelled or peeled) | 10% |
| 0802.99.90 | --- | Other | 10% |

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| 08.03 | | | Bananas, including plantains, fresh or dried. | |
| | 0803.10 | - | Plantains | |
| | 0803.10.10 | --- | Fresh | 40% or Rs.340 per kg |
| | 0803.10.90 | --- | Other | 40% or Rs.340 per kg |
| | 0803.90 | - | Other | |
| | 0803.90.10 | --- | Fresh | 40% or Rs.340 per kg |
| | 0803.90.90 | --- | Other | 25% or Rs.200 per kg |
| 08.04 | | | Dates, figs, pineapples, avocados, guavas, mangoes and mangoosteens, fresh or dried. | |
| | 0804.10. | - | Dates : | |
| | 0804.10.10 | --- | Fresh | 0% |
| | 0804.10.20 | --- | Dried | 0% |
| | 0804.20 | - | Figs : | |
| | 0804.20.10 | --- | Fresh | 40% or Rs.340 per kg |
| | 0804.20.20 | --- | Dried | 40% or Rs.340 per kg |
| | 0804.30 | - | Pineapples : | |
| | 0804.30.10 | --- | Fresh | 40% or Rs.340 per kg |
| | 0804.30.20 | --- | Dried | 40% or Rs.340 per kg |
| | 0804.40 | - | Avacados : | |
| | 0804.40.10 | --- | Fresh | 40% or Rs.340 per kg |
| | 0804.40.20 | --- | Dried | 40% or Rs.340 per kg |
| | 0804.50 | - | Guavas, mangoes and mangoosteens : | |
| | 0804.50.10 | --- | Guavas, fresh | 40% or Rs.340 per kg |
| | 0804.50.20 | --- | Guavas, dried | 40% or Rs.340 per kg |
| | 0804.50.30 | --- | Mangoes, fresh | 40% or Rs.340 per kg |
| | 0804.50.40 | --- | Mangoes, dried | 40% or Rs.340 per kg |
| | 0804.50.50 | --- | Mangoosteens, fresh | 40% or Rs.340 per kg |
| | 0804.50.60 | --- | Mangoosteens, dried | 40% or Rs.340 per kg |
| 08.05 | | | Citrus fruit, fresh or dried. | |
| | 0805.10 | - | Oranges : | |
| | 0805.10.10 | --- | Fresh | 10% |

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| | 0805.10.20 | --- | Dried | 30% or Rs.340 per kg |
| | | - | Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids : | |
| | 0805.21 | -- | Mandarins (including tangerines and satsumas) : | |
| | 0805.21.10 | --- | Fresh | Rs.20 per kg |
| | 0805.21.20 | --- | Dried | 40% or Rs.340 per kg |
| | 0805.22 | -- | Clementines : | |
| | 0805.22.10 | --- | Fresh | Rs.20 per kg |
| | 0805.22.20 | --- | Dried | 40% or Rs.340 per kg |
| | 0805.29 | -- | Other : | |
| | 0805.29.10 | --- | Fresh | Rs.20 per kg |
| | 0805.29.20 | --- | Dried | 40% or Rs.340 per kg |
| | 0805.40 | - | Grapefruit and pomelos : | |
| | 0805.40.10 | --- | Fresh | 40% or Rs.340 per kg |
| | 0805.40.20 | --- | Dried | 40% or Rs.340 per kg |
| | 0805.50 | - | Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>): | |
| | 0805.50.10 | --- | Fresh | 40% or Rs.340 per kg |
| | 0805.50.20 | --- | Dried | 40% or Rs.340 per kg |
| | 0805.90 | - | Other : | |
| | 0805.90.10 | --- | Fresh | 40% or Rs.340 per kg |
| | 0805.90.20 | --- | Dried | 40% or Rs.340 per kg |
| | | | | |
| 08.06 | | | Grapes, fresh or dried. | |
| | | | | |
| | 0806.10 | - | Fresh | 10% |
| | 0806.20 | - | Dried | 10% or Rs.55 per kg |
| | | | | |
| 08.07 | | | Melons (including watermelons) and papaws (papayas), fresh. | |
| | | | | |
| | | - | Melons (including watermelons) : | |
| | 0807.11 | -- | Watermelons | 40% or Rs.340 per kg |
| | 0807.19 | -- | Other | 40% or Rs.340 per kg |
| | 0807.20 | - | Papaws (papayas) | 40% or Rs.340 per kg |
| | | | | |
| 08.08 | | | Apples, pears and quinces, fresh. | |
| | | | | |
| | 0808.10 | - | Apples | 10% |
| | 0808.30 | - | Pears | 10% or Rs.55 per kg |

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| | 0808.40 | - | Quinces | 10% or Rs.55 per kg |
| 08.09 | | | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. | |
| | 0809.10 | - | Apricots | 40% or Rs.340 per kg |
| | | - | Cherries: | |
| | 0809.21 | -- | Sour cherries (Prunus cerasus) | 40% or Rs.340 per kg |
| | 0809.29 | -- | Other | 40% or Rs.340 per kg |
| | 0809.30 | - | Peaches, including nectarines | 40% or Rs.340 per kg |
| | 0809.40 | - | Plums and sloes | 10% or Rs.55 per kg |
| 08.10 | | | Other fruit, fresh. | |
| | 0810.10 | - | Strawberries | 40% or Rs.340 per kg |
| | 0810.20 | - | Raspberries, blackberries, mulberries and loganberries | 10% |
| | 0810.30 | - | Black, white or red currants and gooseberries | 10% |
| | 0810.40 | - | Cranberries, bilberries and other fruits of the genus Vaccinium | 10% |
| | 0810.50 | - | Kiwifruit | 10% or Rs.55 per kg |
| | 0810.60 | - | Durians | 40% or Rs.340 per kg |
| | 0810.70 | - | Persimmons | 10% |
| | 0810.90 | - | Other : | |
| | 0810.90.10 | --- | Cocoa nuts, raw | 40% or Rs.240 per kg |
| | 0810.90.90 | --- | Other | 10% or Rs.55 per kg |
| 08.11 | | | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter. | |
| | 0811.10 | - | Strawberries | 40% or Rs.240 per kg |
| | 0811.20 | - | Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries | 40% or Rs.240 per kg |
| | 0811.90 | - | Other | 40% or Rs.230 per kg |
| 08.12 | | | Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption. | |
| | 0812.10 | - | Cherries | 10% |
| | 0812.90 | - | Other | 40% or Rs.240 per kg |
| 08.13 | | | Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter. | |
| | 0813.10 | - | Apricots | 10% |

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| | 0813.20 | - | Prunes | 10% |
| | 0813.30 | - | Apples | 10% |
| | 0813.40 | - | Other fruit : | |
| | 0813.40.10 | --- | Tamarind | 25% or Rs.275 per kg |
| | 0813.40.90 | --- | Other | 40% or Rs.260 per kg |
| | 0813.50 | - | Mixtures of nuts or dried fruits of this Chapter | 40% or Rs.210 per kg |
| | | | | |
| 08.14 | 0814.00 | | Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions. | 40% or Rs.250 per kg |
| | | | | |
| 09.01 | | | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion. | |
| | | - | Coffee, not roasted : | |
| | 0901.11 | -- | Not decaffeinated : | |
| | 0901.11.10 | --- | Coffee Seeds | 25% |
| | 0901.11.90 | --- | Other | 25% |
| | 0901.12 | -- | Decaffeinated : | |
| | 0901.12.10 | --- | Coffee Seeds | 25% |
| | 0901.12.90 | --- | Other | 25% |
| | | - | Coffee, roasted : | |
| | 0901.21 | -- | Not decaffeinated | 25% |
| | 0901.22 | -- | Decaffeinated | 25% |
| | 0901.90 | - | Other | 25% |
| | | | | |
| 09.02 | | | Tea, whether or not flavoured. | |
| | | | | |
| | 0902.10 | - | Green tea (not fermented) in immediate packings of a content not exceeding 3 kg : | |
| | | --- | In immediate packing of a content not exceeding 4g: | |
| | 0902.10.11 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured | 10% |
| | 0902.10.12 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other | 10% |
| | 0902.10.13 | ---- | Other , flavoured | 10% |
| | 0902.10.19 | ---- | Other | 10% |
| | | --- | In immediate packing of a content exceeding 4g, but not exceeding 1kg: | |
| | 0902.10.21 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured | 10% |
| | 0902.10.22 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other | 10% |
| | 0902.10.23 | ---- | Other , flavoured | 10% |
| | 0902.10.29 | ---- | Other | 10% |

| | | | | |
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| | | --- | In immediate packing of a content exceeding 1Kg, but not exceeding 3kg: | |
| | 0902.10.31 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured | 10% |
| | 0902.10.32 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other | 10% |
| | 0902.10.33 | ---- | Other , flavoured | 10% |
| | 0902.10.39 | ---- | Other | 10% |
| | 0902.20 | - | Other green tea (not fermented): | |
| | | --- | In immediate packing of a content exceeding 3 kg but not exceeding 5kg: | |
| | 0902.20.11 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured | 10% |
| | 0902.20.12 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other | 10% |
| | 0902.20.13 | ---- | Other , flavoured | 10% |
| | 0902.20.19 | ---- | Other | 10% |
| | | --- | In immediate packing of a content exceeding 5Kg, but not exceeding 10 kg: | |
| | 0902.20.21 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured | 10% |
| | 0902.20.22 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other | 10% |
| | 0902.20.23 | ---- | Other , flavoured | 10% |
| | 0902.20.29 | ---- | Other | 10% |
| | | --- | Other: | |
| | 0902.20.91 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured | 10% |
| | 0902.20.92 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other | 10% |
| | 0902.20.93 | ---- | Other , flavoured | 10% |
| | 0902.20.99 | ---- | Other | 10% |
| | 0902.30 | - | Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg : | |
| | | --- | In immediate packing of a content not exceeding 4g: | |
| | 0902.30.11 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured | 10% |
| | 0902.30.12 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other | 10% |
| | 0902.30.13 | ---- | Other, Flavoured | 10% |
| | 0902.30.19 | ---- | Other | 10% |
| | | --- | In immediate packing of a content exceeding 4g but not exceeding 1 kg: | |
| | 0902.30.21 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured | 10% |
| | 0902.30.22 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other | 10% |

| | | | | |
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| | 0902.30.23 | ---- | Other, Flavoured | 10% |
| | 0902.30.29 | ---- | Other | 10% |
| | | --- | In immediate packing of a content exceeding 1kg but not exceeding 3 kg: | |
| | 0902.30.31 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured | 10% |
| | 0902.30.32 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other | 10% |
| | 0902.30.33 | ---- | Other, Flavoured | 10% |
| | 0902.30.39 | ---- | Other | 10% |
| | 0902.40 | - | Other black tea (fermented) and other partly fermented tea: | |
| | | --- | In immediate packing of a content exceeding 3Kg but not exceeding 5 Kg: | |
| | 0902.40.11 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured | 10% |
| | 0902.40.12 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other | 10% |
| | 0902.40.13 | ---- | Other , flavoured | 10% |
| | 0902.40.19 | ---- | Other | 10% |
| | | --- | In immediate packing of a content exceeding 5Kg but not exceeding 10 Kg: | |
| | 0902.40.21 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured | 10% |
| | 0902.40.22 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other | 10% |
| | 0902.40.23 | ---- | Other , flavoured | 10% |
| | 0902.40.29 | ---- | Other | 10% |
| | | --- | Other: | |
| | 0902.40.91 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured | 10% |
| | 0902.40.92 | ---- | Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other | 10% |
| | 0902.40.93 | ---- | Other , flavoured | 10% |
| | 0902.40.99 | ---- | Other | 10% |
| | | | | |
| 09.03 | 0903.00 | | Mate. | 10% |
| | | | | |
| 09.04 | | | Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> . | |
| | | - | Pepper : | |
| | 0904.11 | -- | Neither crushed nor ground | |
| | | --- | Light Berries of pepper with a density not exceeding 450grams per litre | |
| | 0904.11.11 | ---- | Organic | 25% |

| | | | | |
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| | 0904.11.19 | ---- | Other | 25% |
| | 0904.11.20 | --- | Matured Berries of pepper with a density exceeding 450grams per litre | 25% |
| | 0904.11.30 | --- | Other, white | 25% |
| | 0904.11.90 | --- | Other | 25% |
| | 0904.12 | -- | Crushed or ground : | |
| | 0904.12.10 | --- | Crushed | 25% |
| | 0904.12.20 | --- | Ground | 25% |
| | | - | Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> : | |
| | 0904.21 | -- | Dried, neither crushed nor ground: | |
| | 0904.21.90 | --- | Other | 25% |
| | | | | |
| 09.05 | | | Vanilla. | |
| | | | | |
| | 0905.10 | -- | Neither crushed nor ground: | |
| | 0905.10.10 | --- | Vanilla Pods | 25% |
| | 0905.10.90 | --- | Other | 25% |
| | 0905.20 | -- | Crushed or ground | 25% |
| | | | | |
| 09.06 | | | Cinnamon and cinnamon-tree flowers. | |
| | | | | |
| | | - | Neither crushed nor ground : | |
| | 0906.11 | -- | Cinnamon (<i>Cinnamomum zeylanicum</i> Blume): | |
| | | --- | Organic | |
| | 0906.11.11 | ---- | Quills cut, in retail packs of 1 kg or less and packed in cases | 25% |
| | 0906.11.12 | ---- | Other quills | 25% |
| | 0906.11.13 | ---- | Qullings | 25% |
| | 0906.11.14 | ---- | Featherings | 25% |
| | 0906.11.15 | ---- | Chips | 25% |
| | 0906.11.19 | ---- | Other | 25% |
| | | --- | Other: | |
| | 0906.11.91 | ---- | Quills cut, in retail packs of 1 kg or less and packed in cases | 25% |
| | 0906.11.92 | ---- | Other quills | 25% |
| | 0906.11.93 | ---- | Qullings | 25% |
| | 0906.11.94 | ---- | Featherings | 25% |
| | 0906.11.95 | ---- | Chips | 25% |

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| | 0906.11.99 | ---- | Other | 25% |
| | 0906.19 | -- | Other | 25% |
| | 0906.20 | - | Crushed or ground : | |
| | 0906.20.10 | --- | Cinnamon (Cinnamomum zeylanicum Blume) crushed | 25% |
| | 0906.20.20 | --- | Cinnamon (Cinnamomum zeylanicum Blume) ground | 25% |
| | 0906.20.90 | --- | Other | 25% |
| | | | | |
| 09.07 | | | Cloves (whole fruit, cloves and stems). | |
| | | | | |
| | 0907.10. | - | Neither crushed nor ground: | |
| | | --- | Organic: | |
| | 0907.10.11 | ---- | Whole fruit | 25% |
| | 0907.10.12 | ---- | Cloves | 25% |
| | 0907.10.13 | ---- | Stems | 25% |
| | | --- | Other: | |
| | 0907.10.91 | ---- | Whole fruit | 25% |
| | 0907.10.92 | ---- | Cloves | 25% |
| | 0907.10.93 | ---- | Stems | 25% |
| | 0907.20 | - | Crushed or ground | 25% |
| | | | | |
| 09.08 | | | Nutmeg, mace and cardamoms. | |
| | | | | |
| | | - | Nutmeg: | |
| | 0908.11. | -- | Neither crushed nor ground: | |
| | | --- | Organic: | |
| | 0908.11.11 | ---- | Wormy and Punky | 25% |
| | 0908.11.19 | ---- | Other | 25% |
| | | --- | Other: | |
| | 0908.11.91 | ---- | Wormy and Punky | 25% |
| | 0908.11.99 | ---- | Other | 25% |
| | 0908.12 | -- | Crushed or ground: | |
| | 0908.12.10 | --- | Broken | 25% |
| | 0908.12.90 | --- | Other | 25% |
| | | - | Mace: | |
| | 0908.21 | -- | Neither crushed nor ground | 25% |
| | 0908.22 | -- | Crushed or ground | 25% |
| | | - | Cardamoms: | |
| | 0908.31 | -- | Neither crushed nor ground | 25% |
| | 0908.32 | -- | Crushed or ground | 25% |
| | | | | |

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| 09.10 | | | Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices. | |
| | | - | Ginger : | |
| | 0910.11 | -- | Neither crushed nor ground: | |
| | 0910.11.10 | --- | Dried | 10% |
| | 0910.11.90 | --- | Other | 10% |
| | 0910.12 | -- | Crushed or ground | 10% |
| | 0910.20 | - | Saffron : | |
| | 0910.20.10 | --- | Neither crushed nor ground | 10% |
| | 0910.20.90 | --- | Other | 10% |
| | 0910.30 | - | Turmeric (curcuma) : | |
| | 0910.30.10 | --- | Neither crushed nor ground | 10% |
| | 0910.30.90 | --- | Other | 10% |
| | | - | Other spices : | |
| | 0910.91 | -- | Mixtures referred to in Note 1(b) to this Chapter : | |
| | 0910.91.10 | --- | Neither crushed nor ground | 10% |
| | 0910.91.90 | --- | Other | 10% |
| | 0910.99 | -- | Other : | |
| | 0910.99.20 | --- | Curry | 10% |
| | | --- | Thyme and bay leaves | |
| | 0910.99.31 | ---- | Neither crushed nor ground | 10% |
| | 0910.99.39 | ---- | Other | 10% |
| | | --- | Other: | |
| | 0910.99.91 | ---- | Neither crushed nor ground | 10% |
| | 0910.99.99 | ---- | Other | 10% |
| | | | | |
| 10.01 | | | Wheat and meslin. | |
| | | - | Durum wheat: | |
| | | - | Other : | |
| | 1001.91 | -- | Seed: | |
| | 1001.91.90 | --- | Other | 20% |
| | | | | |
| 10.05 | | | Maize (corn). | |
| | 1005.90 | - | Other | 30% |
| | | | | |
| 10.06 | | | Rice. | |
| | 1006.10 | - | Rice in the husk (paddy or rough) | 10% or Rs.40 per kg |
| | 1006.20 | - | Husked (brown) rice | 10% or Rs.40 per kg |
| | 1006.30 | -- | Semi-milled or wholly milled rice, whether or not polished or glazed : | |

| | | | | |
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| | | - | Raw rice : | |
| | 1006.30.11 | --- | Basmati rice (As defined by Department of Agriculture) | 10% or Rs.40 per kg |
| | 1006.30.19 | --- | Other | 10% or Rs.40 per kg |
| | | - | Parboiled rice : | |
| | 1006.30.21 | --- | Basmati rice (As defined by Department of Agriculture) | 10% or Rs.40 per kg |
| | 1006.30.29 | --- | Other | 10% or Rs.40 per kg |
| | 1006.40 | - | Broken rice | 10% or Rs.70 per kg |
| | | | | |
| 10.07 | | | Grain sorghum. | |
| | | | | |
| | 1007.10. | - | Seed | 45% |
| | 1007.90 | - | Other | 45% |
| | | | | |
| 10.08 | | | Buckwheat, millet and canary seeds; other cereals. | |
| | | | | |
| | 1008.10. | - | Buckwheat | 10% |
| | | - | Millet : | |
| | 1008.21 | -- | Seed: | |
| | 1008.21.10 | --- | Kurakkan (Eleusine coracana spp.) | 10% |
| | 1008.21.90 | --- | Other | 10% |
| | 1008.29 | -- | Other: | |
| | 1008.29.10 | --- | Kurakkan (Eleusine coracana spp.) | 10% |
| | 1008.29.90 | --- | Other | 10% |
| | 1008.30 | - | Canary seeds | 10% |
| | 1008.40 | - | Fonio (Digitaria spp.) | 10% |
| | 1008.50 | - | Quinoa (Chenopodium quinoa) | 10% |
| | 1008.60 | - | Triticale | 10% |
| | 1008.90 | - | Other cereals | 10% |
| | | | | |
| 11.02 | | | Cereal flours other than of wheat or meslin. | |
| | | | | |
| | 1102.20 | - | Maize (corn) flour | 25% |
| | 1102.90 | - | Other : | |
| | 1102.90.10 | --- | Rice flour | 10% |
| | 1102.90.20 | --- | Kurakkan (Eleusine coracana spp.) flour | 10% |
| | 1102.90.30 | --- | Rye flour | 10% |
| | 1102.90.90 | --- | Other | 25% |
| | | | | |
| 11.03 | | | Cereal groats, meal and pellets. | |
| | | | | |
| | | - | Groats and meal : | |
| | 1103.11 | -- | Of wheat | 25% |
| | 1103.13 | -- | Of maize (corn) | 10% |
| | 1103.19 | -- | Of other cereals | 25% or Rs.130 per kg |

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| | 1103.20 | - | Pellets | 10% |
| 11.04 | | | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground. | |
| | | - | Rolled or flaked grains : | |
| | 1104.12 | -- | Of oats | 25% or Rs.110 per kg |
| | 1104.19 | -- | Of other cereals | 25% or Rs.55 per kg |
| | | - | Other worked grains (for example, hulled, pearled, sliced or kibbled) : | |
| | 1104.22 | -- | Of oats | 25% or Rs.100 per kg |
| | 1104.23 | -- | Of maize (corn) | 25% or Rs.500 per kg |
| | 1104.29 | -- | Of other cereals | 25% or Rs.80 per kg |
| | 1104.30 | - | Germ of cereals, whole, rolled, flaked or ground | 25% or Rs.55 per kg |
| 11.05 | | | Flour, meal, powder, flakes, granules and pellets of potatoes. | |
| | 1105.10 | - | Flour, meal and powder | 15% or Rs.10 per kg |
| | 1105.20 | - | Flakes, granules and pellets | 15% or Rs.60 per kg |
| 11.06 | | | Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8. | |
| | 1106.10 | - | Of the dried leguminous vegetables of heading 07.13 : | |
| | 1106.10.90 | --- | Other | 15% |
| | 1106.20 | - | Of sago or of roots or tubers of heading 07.14 : | |
| | 1106.20.10 | --- | Arrowroot | 7% |
| | 1106.20.90 | --- | Other | 15% |
| | 1106.30 | - | Of the products of Chapter 8: | |
| | 1106.30.10 | --- | Dried coconut kernel, ground or powdered after extracting oil | 15% |
| | 1106.30.90 | --- | Other | 15% |
| 11.07 | | | Malt, whether or not roasted. | |
| | 1107.10. | - | Not roasted | 10% |
| | 1107.20 | - | Roasted | 10% |
| 11.08 | | | Starches; inulin. | |
| | 1108.11 | -- | Wheat starch | 10% |
| | 1108.13 | -- | Potato starch | 10% |
| | 1108.14 | -- | Manioc (cassava) starch | 8% |
| | 1108.19 | -- | Other starches | 10% |
| | 1108.20 | - | Inulin | 10% |

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| 12.02 | | | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken. | |
| | 1202.30 | - | Seed | 10% |
| | | - | Other: | |
| | 1202.41 | -- | In shell | 10% |
| | 1202.42 | -- | Shelled, whether or not broken | 10% |
| 12.07 | | | Other oil seeds and oleaginous fruits, whether or not broken. | |
| | 1207.40 | - | Sesamum seeds | 30% |
| | 1207.50 | - | Mustard seeds | 10% |
| | 1207.60 | - | Safflower (<i>Carthamus tinctorius</i>) seeds | 10% |
| | 1207.70 | - | Melon seeds | 10% |
| | 1207.99.90 | --- | Other | 10% |
| 12.08 | | | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard. | |
| | 1208.10. | - | Of soya beans | 10% |
| | 1208.90 | - | Other | 10% |
| 12.12 | | | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included. | |
| | | - | Other : | |
| | 1212.91 | -- | Sugar beet | 10% |
| | 1212.92 | -- | Locust beans (carob) | 10% |
| | 1212.93 | -- | Sugar cane | 10% |
| | 1212.94 | -- | Chicory roots | 10% |
| | 1212.99 | -- | Other | 10% |
| 14.04 | | | Vegetable products not elsewhere specified or included. | |
| | 1404.90 | - | Other : | |
| | 1404.90.10 | --- | Beedi leaves | 10% or Rs.3,500 per kg |
| 15.02 | | | Fats of bovine animals, sheep or goats, other than those of heading 15.03 : | |
| | 1502.90 | - | Other | 10% |
| 15.05 | | | Wool grease and fatty substances derived therefrom (including lanolin). | |
| | 1505.00.90 | --- | Other | 10% |

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| 15.06 | 1506.00 | | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. | 10% |
| 15.07 | | | Soya-bean oil and its fractions, whether or not refined, but not chemically modified. | |
| | 1507.10 | - | Crude oil, whether or not degummed | 10% or Rs.50 per kg |
| | 1507.90 | - | Other | 10% or Rs.55 per kg |
| 15.08 | | | Ground-nut oil and its fractions, whether or not refined, but not chemically modified. | |
| | 1508.10. | - | Crude oil | 10% or Rs.70 per kg |
| | 1508.90 | - | Other | 10% or Rs.75 per kg |
| 15.09 | | | Olive oil and its fractions, whether or not refined, but not chemically modified. | |
| | 1509.20 | - | Extra Virgin olive oil | 10 % or Rs. 75.00 Per Kg |
| | 1509.30 | - | Virgin olive oil | 10 % or Rs. 75.00 Per Kg |
| | 1509.40 | - | Other virgin olive oils | 10 % or Rs. 75.00 Per Kg |
| | 1509.90 | - | Other | 10 % or Rs. 75.00 Per Kg |
| 15.10 | | | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09. | |
| | 1510.10 | - | Crude olive pomace oil | 10 % or Rs. 75.00 Per Kg |
| | 1510.90 | - | Other | 10 % or Rs. 75.00 Per Kg |
| 15.11 | | | Palm oil and its fractions, whether or not refined, but not chemically modified. | |
| | 1511.10 | - | Crude oil | 10% or Rs.50 per kg |
| | 1511.90 | - | Other | |
| | 1511.90.10 | --- | Serial fractions at room temperature (palm stearin) | 10% or Rs.50 per kg |
| | 1511.90.20 | --- | Palm oil imported in packing of 210 l and below | 10% or Rs.55 per kg |
| | 1511.90.30 | --- | Crude palm olein | 10% or Rs.50 per kg |
| | 1511.90.90 | --- | Other | 10% or Rs.55 per kg |
| 15.12 | | | Sunflower seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified. | |
| | | - | Sunflower-seed or safflower oil and fractions thereof: | |
| | 1512.11 | -- | Crude oil | 10% or Rs.45 per kg |
| | 1512.19 | -- | Other | 10% or Rs.55 per kg |

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| | | - | Cotton-seed oil and its fractions : | |
| | 1512.21 | -- | Crude oil, whether or not gossypol has been removed | 10% or Rs.50 per kg |
| | 1512.29 | -- | Other | 10% or Rs.50 per kg |
| 15.13 | | | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified. | |
| | | - | Coconut (copra) oil and its fractions : | |
| | 1513.11 | -- | Crude oil : | |
| | | --- | In bulk : | |
| | 1513.11.11 | ---- | Virgin coconut oil | 10% or Rs.55 per kg |
| | 1513.11.19 | ---- | Other | 10% or Rs.55 per kg |
| | | --- | Other : | |
| | 1513.11.21 | ---- | Virgin coconut oil | 10% or Rs.55 per kg |
| | 1513.11.29 | ---- | Other | 10% or Rs.55 per kg |
| | 1513.19 | -- | Other : | |
| | 1513.19.10 | --- | In bulk | 10% or Rs.55 per kg |
| | 1513.19.90 | --- | Other | 10% or Rs.55 per kg |
| | | - | Palm kernel or babassu oil and fractions thereof : | |
| | 1513.21 | -- | Crude oil | 10% or Rs.60 per kg |
| | 1513.29 | -- | Other: | 10% or Rs.60 per kg |
| 15.14 | | | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified. | |
| | | - | Low erucic acid rape or colza oil and its fractions : | |
| | 1514.11 | -- | Crude oil | 10% or Rs.70 per kg |
| | 1514.19 | -- | Other | 10% or Rs.75 per kg |
| | 1514.91 | -- | Crude oil | 10% or Rs.70 per kg |
| | 1514.99 | -- | Other | 10% or Rs.75 per kg |
| 15.15 | | | Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. | |
| | | - | Linseed oil and its fractions : | |
| | 1515.11 | -- | Crude oil | Rs.60 per kg |
| | 1515.19 | -- | Other | Rs.65 per kg |
| | | - | Maize (corn) oil and its fractions : | |
| | 1515.21 | -- | Crude oil | 10% or Rs.70 per kg |
| | 1515.29 | -- | Other | 10% or Rs.75 per kg |
| | 1515.30 | - | Castor oil and its fractions | 10% pr Rs. 110 per kg |
| | 1515.50 | - | Sesame oil and its fractions | Rs.30 per kg |
| | 1515.60 | - | Microbial fats and oils and their fractions | Rs.30 per kg |
| | 1515.90. | - | Other : | |
| | 1515.90.90 | --- | Other | Rs.30 per kg |

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| 15.16 | | | Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared. | |
| | 1516.20 | - | Vegetable fats and oils and their fractions | Rs.145 per kg |
| | 1516.30 | - | Microbial fats and oils and their fractions | Rs. 145.00 Per Kg |
| 15.17 | | | Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16. | |
| | 1517.10.20 | --- | Coconut Butter | 10% or Rs.150 per kg |
| | 1517.10.30 | --- | Other , With a fat content 80% or more | 10% or Rs.160 per kg |
| | 1517.10.90 | --- | Other | 10% or Rs.100 per kg |
| | 1517.90 | - | Other | Rs.200 per kg |
| 16.01 | 1601.00 | | Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products. | 40% or Rs.530 per kg |
| 16.02 | | | Other prepared or preserved meat, meat offal, blood or insects. | |
| | 1602.10 | - | Homogenised preparations | 10% |
| | 1602.20 | - | Of liver of any animal | 10% |
| | | - | Of poultry of heading 01.05 : | |
| | 1602.31 | -- | Of turkeys | 10% |
| | 1602.32 | -- | Of fowls of the species Gallus domesticus | 40% or Rs.430 per kg |
| | 1602.39 | -- | Other | 10% |
| | | - | Of swine : | |
| | 1602.41 | -- | Hams and cuts thereof | 40% or Rs.310 per kg |
| | 1602.42 | -- | Shoulders and cuts thereof | 10% |
| | 1602.49 | -- | Other, including mixtures | 40% or Rs.450 per kg |
| | 1602.50 | - | Of bovine animals | 40% or Rs.350 per kg |
| | 1602.90 | - | Other, including preparations of blood of any animal | 40% or Rs.220 per kg |
| 16.03 | 1603.00 | | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. | 45% or Rs.225 per kg |
| 16.05 | | | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved. | |
| | 1605.10 | - | Crab | 10% |
| | | - | Shrimps and prawns: | |
| | 1605.21 | -- | Not in airtight container | 10% |
| | 1605.29 | -- | Other | 10% |
| | 1605.30 | - | Lobster | 10% |

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| | 1605.40 | - | Other crustaceans | 10% |
| | | - | Molluscs : | |
| | 1605.51 | -- | Oysters | 10% |
| | 1605.52 | -- | Scallops, including queen scallops | 10% |
| | 1605.53 | -- | Mussels | 10% |
| | 1605.54 | -- | Cuttle fish and squid | 10% |
| | 1605.55 | -- | Octopus | 10% |
| | 1605.56 | -- | Clams, cockles and arkshells | 10% |
| | 1605.57 | -- | Abalone | 10% |
| | 1605.58 | -- | Snails, other than sea snails | 10% |
| | 1605.59 | -- | Other | 10% |
| | | - | Other aquatic invertebrates : | |
| | 1605.61 | -- | Sea cucumbers | 10% |
| | 1605.62 | -- | Sea urchins | 10% |
| | 1605.63 | -- | Jellyfish | 10% |
| | 1605.69 | -- | Other | 10% |
| | | | | |
| 17.02 | | | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel. | |
| | | | | |
| | 1702.90 | - | Other, including invert sugar and other sugar and sugar syrup and sugar syrup blends containing in the dry state 50% by weight of fructose : | |
| | 1702.90.10 | --- | Brewing sugar, artificial honey | Rs.180 per kg |
| | | --- | Varieties of sakkara, jaggery: | |
| | 1702.90.21 | ---- | Sakkara (suger cane jaggery) | Rs.180 per kg |
| | 1702.90.22 | ---- | Kithul jaggery | Rs.180 per kg |
| | 1702.90.29 | ---- | Other | Rs.180 per kg |
| | 1702.90.30 | --- | Kithul treacle | Rs.180 per kg |
| | 1702.90.90 | --- | Other | Rs.180 per kg |
| | | | | |
| 17.03 | | | Molasses resulting from the extraction or refining of sugar(+). | |
| | | | | |
| | 1703.10 | - | Cane molasses | 10% |
| | 1703.90 | - | Other | 10% |
| | | | | |
| 17.04 | | | Sugar confectionery (including white chocolate), not containing cocoa. | |
| | | | | |
| | 1704.10. | - | Chewing gum, whether or not sugar-coated : | |
| | 1704.10.10 | --- | In retail packaging of 1 kg or less | 45% or 45% of 65% of MRP or Rs.260per kg |
| | 1704.10.90 | --- | Other | 45% or Rs.260 per kg |
| | 1704.90 | -- | Other | |

| | | | | |
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| | 1704.90.10 | --- | In retail packaging of 1 kg or less | 45% or 45% of 65% of MRP or Rs.260 per kg |
| | 1704.90.90 | --- | Other | 45% or Rs.260 per kg |
| 18.01 | | | Cocoa beans, whole or broken, raw or roasted : | |
| | 1801.00.10 | --- | Whole or broken, raw | 5% |
| | 1801.00.20 | --- | Roasted | 10% |
| 18.02 | 1802.00 | | Cocoa shells, husks, skins and other cocoa waste. | 5% |
| 18.03 | | | Cocoa paste, whether or not defatted. | |
| | 1803.20 | - | Wholly or partly defatted | 15% |
| 18.05 | 1805.00 | | Cocoa powder, not containing added sugar or other sweetening matter. | 5% |
| 18.06 | | | Chocolate and other food preparations containing cocoa. | |
| | 1806.10 | - | Cocoa powder, containing added sugar or other sweetening matter | 35% or Rs.160 per kg |
| | 1806.20 | - | Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg | 35% or Rs.160 per kg |
| | | - | Other, in blocks, slabs or bars : | |
| | 1806.31 | -- | Filled | 35% or 35% of 65% of MRP or Rs.200 per kg |
| | 1806.32 | -- | Not filled | 35% or 35% of 65% of MRP or Rs.200 per kg |
| | 1806.90 | - | Other | 35% or 35% of 65% of MRP or Rs.200 per kg |
| 19.01 | | | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. | |
| | 1901.90. | - | Other: | |
| | 1901.90.10 | --- | Malt extract based preparations used in the making of beverages whether or not containing goods of heading 04.01 to 04.04, in retail packs or in bulk, | 15% |
| | | --- | Other: | |
| | 1901.90.91 | ---- | Maize based preparations | 10% |

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| | 1901.90.92 | ---- | Soya bean based preparations | 10% |
| | 1901.90.93 | ---- | Green gram based preparations | 10% |
| | 1901.90.99 | ---- | Other | 5% |
| | | | | |
| 19.02 | | | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared. | |
| | | | | |
| | | - | Uncooked pasta, not stuffed or otherwise prepared : | |
| | 1902.11 | -- | Containing eggs | 30% or Rs.140 per kg |
| | 1902.19 | -- | Other | 30% or Rs.140 per kg |
| | 1902.20 | - | Stuffed pasta, whether or not cooked or otherwise prepared | 30% or Rs.140 per kg |
| | 1902.30 | - | Other pasta | 30% or Rs.140 per kg |
| | 1902.40 | - | Couscous | 30% or Rs.140 per kg |
| | | | | |
| 19.03 | 1903.00 | | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings, or in similar forms. | 10% |
| | | | | |
| 19.04 | | | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included. | |
| | | | | |
| | 1904.10. | - | Prepared foods obtained by the swelling or roasting of cereals or cereal products | 30% or Rs.140 per kg |
| | 1904.20 | - | Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | 30% or Rs.140 per kg |
| | 1904.30 | - | Bulgur wheat | 30% or Rs.140 per kg |
| | 1904.90 | - | Other | 30% or Rs.140 per kg |
| | | | | |
| 19.05 | | | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. | |
| | | | | |
| | 1905.10 | - | Crispbread | 35% or Rs.160 per kg |
| | 1905.20 | - | Gingerbread and the like | 35% or Rs.180 per kg |
| | | - | Sweet biscuits, waffles and wafers : | |
| | 1905.31 | -- | | |

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| | 1905.31.10 | --- | In retail packaging of 1 kg or less | 35% or 35% of 65% of MRP or Rs.160 per kg |
| | 1905.31.90 | --- | Other | 35% or Rs.160 per kg |
| | 1905.32 | -- | Waffles and wafers : | |
| | 1905.32.10 | --- | In retail packaging of 1 kg or less | 35% or 35% of 65% of MRP or Rs.160 per kg |
| | 1905.32.90 | --- | Other | 35% or Rs.160 per kg |
| | 1905.40 | - | Rusks, toasted bread and similar toasted products : | |
| | 1905.40.10 | --- | In retail packaging of 1 kg or less | 35% or 35% of 65% of MRP or Rs.160 per kg |
| | 1905.40.90 | --- | Other | 35% or Rs.160 per kg |
| | 1905.90 | - | Other : | |
| | 1905.90.10 | --- | Bread | 35% or Rs.160 per kg |
| | 1905.90.20 | --- | Other, in retail packaging of 1 kg or less | 35% or 35% of 65% of MRP or Rs.160 per kg |
| | 1905.90.90 | --- | Other | 35% or Rs.160 per kg |
| 20.01 | | | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. | |
| | 2001.10 | - | Cucumbers and gherkins : | |
| | 2001.10.10 | --- | Cucumbers | 45% or Rs.290 per kg |
| | 2001.10.20 | --- | Gherkins | 45% or Rs.290 per kg |
| | 2001.90 | - | Other | 45% or Rs.290 per kg |
| 20.02 | | | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. | |
| | 2002.10 | - | Tomatoes, whole or in pieces | 30% or Rs.75 per kg |
| | 2002.90 | - | Other | 30% or Rs.75 per kg |
| 20.03 | | | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. | |
| | 2003.10 | - | Mushrooms of the genus Agaricus | 45% or Rs.270 per kg |
| | 2003.90 | | | |
| | 2003.90.10 | --- | Truffles | 45% or Rs.300 per kg |
| | 2003.90.90 | --- | Other | 45% or Rs.300 per kg |
| 20.04 | | | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06. | |

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| | | | | |
| | 2004.10. | - | Potatoes | 45% or Rs.290 per kg |
| | 2004.90 | - | Other vegetables and mixtures of vegetables | 45% or Rs.290 per kg |
| | | | | |
| 20.05 | | | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. | |
| | | | | |
| | 2005.10 | - | Homogenised vegetables | 45% or Rs.350 per kg |
| | 2005.20 | - | Potatoes | 45% or Rs.450 per kg |
| | 2005.40 | - | Peas (<i>Pisum sativum</i>) | 45% or Rs.320 per kg |
| | | - | Beans (<i>Vigna spp., Phaseolus spp.</i>) : | |
| | 2005.51 | -- | Beans, shelled | 45% or Rs.290 per kg |
| | 2005.59 | -- | Other | 45% or Rs.290 per kg |
| | 2005.60 | - | Asparagus | 45% or Rs.290 per kg |
| | 2005.70 | - | Olives | 45% or Rs.290 per kg |
| | 2005.80 | - | Sweet corn (<i>Zea mays var. saccharata</i>) | 45% or Rs.290 per kg |
| | | - | Other vegetables and mixtures of vegetables : | |
| | 2005.91 | -- | Bamboo shoots | 45% or Rs.290 per kg |
| | 2005.99 | -- | Other | 45% or Rs.290 per kg |
| | | | | |
| 20.06 | | | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised). | |
| | | | | |
| | 2006.00.10 | --- | Processed fruits | 45% or Rs.290 per kg |
| | 2006.00.90 | --- | Other | 45% or Rs.290 per kg |
| 20.07 | | | Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. | |
| | | | | |
| | 2007.10. | - | Homogenised preparations | 10% or Rs.130 per kg |
| | | - | Other : | |
| | 2007.91 | -- | Citrus fruit | 45% or Rs.540 per kg |
| | 2007.99 | -- | Other | 45% or Rs.360 per kg |
| 20.08 | | | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. | |
| | | | | |

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| | | - | Nuts, ground-nuts and other seeds, whether or not mixed together : | |
| | 2008.11 | -- | Ground-nuts | 45% or Rs.360 per kg |
| | 2008.19 | -- | Other, including mixtures : | |
| | 2008.19.10 | --- | Cashew nuts | 45% or Rs.260 per kg |
| | 2008.19.20 | --- | Liquid coconut milk | 35% or Rs.350 per kg |
| | 2008.19.30 | --- | Coconut milk powder | 35% or Rs.350 per kg |
| | 2008.19.40 | --- | Coconut cream | 35% or Rs.350 per kg |
| | 2008.19.90 | --- | Other | 45% or Rs.360 per kg |
| | 2008.20 | - | Pineapples | 45% or Rs.250 per kg |
| | 2008.30 | - | Citrus fruit : | |
| | 2008.30.10 | --- | Citrus (bitter orange) pulp in bulk packaging of 210 kg or more | 10% or Rs.60 per kg |
| | 2008.30.90 | --- | Other | 45% or Rs.270 per kg |
| | 2008.40 | - | Pears | 45% or Rs.270 per kg |
| | 2008.50 | - | Apricots : | |
| | 2008.50.10 | --- | Apricots pulp in bulk packaging of 220 kg or more | 10% or Rs.30 per kg |
| | 2008.50.90 | --- | Other | 45% or Rs.270 per kg |
| | 2008.60 | - | Cherries | 45% or Rs.290 per kg |
| | 2008.70 | - | Peaches, including nectarines | 45% or Rs.290 per kg |
| | 2008.80 | - | Strawberries | 45% or Rs.400 per kg |
| | | - | Other, including mixtures other than those of subheading 2008.19 : | |
| | 2008.91 | -- | Palm hearts | 45% or Rs.290 per kg |
| | 2008.93 | -- | Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>); lingonberries (<i>Vaccinium vitis-idaea</i>) | 45% or Rs.290 per kg |
| | 2008.97 | -- | Mixtures | 45% or Rs.320 per kg |
| | 2008.99 | -- | Other : | |
| | 2008.99.10 | --- | Mangoes pulp in bulk packaging of 3 kg or more | 45% or Rs.290 per kg |
| | 2008.99.90 | --- | Other | 45% or Rs.290 per kg |
| | | | | |
| 20.09 | | | Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. | |
| | | - | Orange juice : | |
| | 2009.11 | -- | Frozen : | |

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| | 2009.11.10 | --- | Of a Brix value of 60 or more, in bulk packaging of 270 kg or more | 10% or Rs.100 per kg |
| | 2009.11.90 | --- | Other | 45% or Rs.320 per kg |
| | 2009.12 | -- | Not frozen, of a Brix value not exceeding 20 | 45% or Rs.250 per kg |
| | 2009.19 | -- | Other | 45% or Rs.250 per kg |
| | | - | Grapefruit juice; pomelo juice : | |
| | 2009.21 | -- | Of a Brix value not exceeding 20 | 45% or Rs.250 per kg |
| | 2009.29 | -- | Other | 45% or Rs.320 per kg |
| | | - | Juice of any other single citrus fruit : | |
| | 2009.31 | -- | Of a Brix value not exceeding 20 | 45% or Rs.250 per kg |
| | 2009.39 | -- | Other | 45% or Rs.250 per kg |
| | | - | Pineapple juice : | |
| | 2009.41 | -- | Of a Brix value not exceeding 20 | 45% or Rs.230 per kg |
| | 2009.49 | -- | Other | 45% or Rs.290 per kg |
| | 2009.50 | - | Tomato juice | 45% or Rs.225 per kg |
| | | - | Grape juice (including grape must) : | |
| | 2009.61 | -- | Of a Brix value not exceeding 30 | 45% or Rs.225 per kg |
| | 2009.69 | -- | Other | 45% or Rs.320 per kg |
| | | - | Apple juice : | |
| | 2009.71 | -- | Of a Brix value not exceeding 20 | 45% or Rs.230 per kg |
| | 2009.79 | -- | Other | 45% or Rs.230 per kg |
| | | - | Juice of any other single fruit, nut or vegetable : | |
| | 2009.81 | -- | Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice. | 45% or Rs.320 per kg |
| | 2009.89 | -- | Other: | |
| | 2009.89.10 | --- | Passion | 45% or Rs.225 per kg |
| | 2009.89.90 | --- | Other | 45% or Rs.225 per kg |
| | 2009.90 | - | Mixtures of juices | 45% or Rs.320 per kg |
| | | | | |
| 21.01 | | | Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof. | |
| | | - | Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates, or with a basis of coffee : | |
| | | | | |

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| | 2101.11 | -- | Extracts, essences and concentrates | 25% or Rs.800 per kg |
| | 2101.12 | -- | Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | 25% or Rs.500 per kg |
| | 2101.20 | - | Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate : | |
| | | --- | Instant tea , certified by Sri Lanka Tea Board as wholly of Sri Lankan origin: | |
| | 2101.20.11 | ---- | In immediate packing of a content not exceeding 4g | 10% or Rs.600 per kg |
| | 2101.20.12 | ---- | In immediate packing of a content exceeding 4g, but not exceeding 1kg | 10% or Rs.600 per kg |
| | 2101.20.13 | ---- | In immediate packing of a content exceeding 1kg, but not exceeding 3 kg | 10% or Rs.600 per kg |
| | 2101.20.19 | ---- | Other | 10% or Rs.600 per kg |
| | | --- | Instant tea, Other: | |
| | 2101.20.91 | ---- | In immediate packing of a content not exceeding 4g | 25% or Rs.240 per kg |
| | 2101.20.92 | ---- | In immediate packing of a content exceeding 4g, but not exceeding 1kg | 25% or Rs.160 per kg |
| | 2101.20.93 | ---- | In immediate packing of a content exceeding 1kg, but not exceeding 3 kg | 25% or Rs.200 per kg |
| | 2101.20.99 | ---- | Other | 25% or Rs.200 per kg |
| | 2101.30 | - | Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | 20% or Rs.250 per kg |
| | | | | |
| 21.02 | | | Yeasts (active or inactive); other single-cell micro- organisms, dead (but not including vaccines of heading 30.02); prepared baking powders. | |
| | 2102.30 | - | Prepared baking powders | 10% |
| | | | | |
| 21.03 | | | Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. | |
| | 2103.10 | - | Soya sauce | 40% or Rs.180 per kg |
| | 2103.20 | - | Tomato ketchup and other tomato sauces | 40% or Rs.180 per kg |
| | 2103.30 | - | Mustard flour and meal and prepared mustard | 40% or Rs.180 per kg |
| | 2103.90. | - | Other: | |
| | 2103.90.90 | --- | Other | 25% or Rs.160 per kg |
| | | | | |
| 21.04 | | | Soups and broths and preparations therefor; homogenised composite food preparations. | |
| | 2104.10. | - | Soups and broths and preparations therefor | 40% or Rs.180 per kg |

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| | 2104.20 | - | Homogenised composite food preparations | 40% or Rs.180 per kg |
| 21.05 | 2105.00 | | Ice cream and other edible ice, whether or not containing cocoa. | 40% or Rs.220 per kg |
| 21.06 | | | Food preparations not elsewhere specified or included. | |
| | 2106.10 | - | Protein concentrates and textured protein substances : | |
| | 2106.10.90 | --- | Other | 10% |
| | 2106.90 | - | Other : | |
| | | --- | Yeast based preparations | |
| | 2106.90.19 | ---- | Other | 10% |
| | | --- | Preparations for making beverages: | |
| | 2106.90.49 | ---- | Other | 10% |
| | 2106.90.50 | --- | Flavour enhancing preparations containing mono sodium glutamate | 40% or Rs.270 per kg |
| | 2106.90.60 | --- | Papadam and similar products | 40% or Rs.450 per kg |
| | | --- | Other Preparations: | |
| | 2106.90.92 | ---- | Sweetened tea whitener | 10% |
| | 2106.90.93 | ---- | Preserved hearts of palms | 10% |
| | 2106.90.97 | ---- | unprocessed coconut water preserved with ascorbic acid put for retail sale | 10% |
| | 2106.90.99 | ---- | Other | 30% |
| 22.01 | | | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow. | |
| | 2201.10 | - | Mineral waters and aerated waters : | |
| | 2201.10.10 | --- | Mineral waters | 10% or Rs.90 per l |
| | 2201.10.90 | --- | Other | 10% |
| | 2201.90 | - | Other : | |
| | 2201.90.10 | --- | Water | 10% |
| | 2201.90.90 | --- | Other | 10% |
| 22.02 | | | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09. | |
| | 2202.10 | - | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured | 45% or Rs.270 per l |
| | | - | Other : | |
| | 2202.91 | -- | Non-alcoholic beer | 45% or Rs.270 per l |
| | 2202.99 | -- | Other : | |

| | | | | |
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| | 2202.99.10 | --- | Tea in beverage form | 45% or Rs.270 per l |
| | 2202.99.20 | --- | Beverages approved as drugs by the National Medicines Regulatory Authority (NMRA) | 10% |
| | 2202.99.30 | --- | Beverages put up for retail sales as "Energy Drinks" | 45% or Rs.360 per l |
| | 2202.99.40 | --- | Herbs based beverages | 35% or Rs.200 per l |
| | | --- | Beverages based on fruit or vegetable juices : | |
| | 2202.99.51 | ---- | Sugar contents of which is more than 6g per 100ml | 35% or Rs.200 per l |
| | 2202.99.59 | ---- | Other | 35% or Rs.200 per l |
| | | --- | Beverages based on milk : | |
| | 2202.99.61 | ---- | Sugar contents of which is more than 6g per 100ml | 35% or Rs.180 per l |
| | 2202.99.69 | ---- | Other | 35% or Rs.180 per l |
| | 2202.99.70 | --- | Beverages based on cereal, grain or tree fruits: | 35% or Rs.400 per l |
| | | --- | Other : | |
| | 2202.99.91 | ---- | Sugar contents of which is more than 6g per 100ml | 35% or Rs.200 per l |
| | 2202.99.99 | ---- | Other | 35% or Rs.200 per l |
| 22.06 | | | Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included. | |
| | 2206.00.91 | ---- | Palmyrah Toddy | 50% |
| | 2206.00.99 | ---- | Other | 50% |
| 22.08 | | | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages. | |
| | 2208.20 | - | Spirits obtained by distilling grape wine or grape marc | 70% |
| | 2208.30 | - | Whiskies | 70% |
| | 2208.40 | - | Rum and other spirits obtained by distilling fermented sugar- cane products : | |
| | 2208.40.10 | --- | Rum | 70% |
| | 2208.40.90 | --- | Other | 70% |
| | 2208.50 | - | Gin and Geneva | 70% |
| | 2208.60 | - | Vodka | 70% |
| | 2208.70 | - | Liqueurs and cordials | 70% |
| | 2208.90 | - | Other : | |
| | 2208.90.10 | --- | Coconut base arrack | 70% |
| | 2208.90.20 | --- | Palmyrah based arrack | 70% |

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| | 2208.90.90 | --- | Other | 70% |
| 22.09 | 2209.00 | | Vinegar and substitutes for vinegar obtained from acetic acid. | 35% or Rs.200 per l |
| 23.09 | | | Preparations of a kind used in animal feeding. | |
| | 2309.10 | - | Dog or cat food, put up for retail sale | 10% |
| 24.01 | | | Unmanufactured tobacco; tobacco refuse. | |
| | 2401.10 | - | Tobacco, not stemmed/stripped | 25% |
| | 2401.20 | - | Tobacco, partly or wholly stemmed/stripped | 25% |
| | 2401.30 | - | Tobacco refuse | 25% |
| 24.02 | | | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes. | |
| | 2402.10. | - | Cigars, cheroots and cigarillos, containing tobacco | Rs.4000 per kg Net Weight |
| | 2402.20 | - | Cigarettes containing tobacco : | |
| | 2402.20.10 | --- | Beedies | 25% |
| | 2402.20.20 | --- | Cigarettes, each not exceeding 60 mm in length | 160% |
| | 2402.20.30 | --- | Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length | 160% |
| | 2402.20.40 | --- | Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length | 160% |
| | 2402.20.50 | --- | Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length | 160% |
| | 2402.20.60 | --- | Cigarettes, each exceeding 84 mm in length | 160% |
| | 2402.90 | - | Other | |
| | 2402.90.10 | - | Cigarettes containing 100% Sri Lankan (Ceylon) type Cinnamon | 25% |
| | 2402.90.90 | - | Other | 25% |
| 24.03 | | | Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences . | |
| | | - | Smoking tobacco, whether or not containing tobacco substitutes in any proportion : | |
| | 2403.11 | -- | Water pipe tobacco specified in Subheading Note 1 to this Chapter | 25% |
| | 2403.19 | -- | Other : | |
| | 2403.19.10 | --- | Pipe tobacco | 25% |
| | 2403.19.20 | --- | Beedi tobacco | 25% |
| | 2403.19.90 | --- | Other | 25% |
| | | - | Other : | |
| | 2403.91 | -- | "Homogenized" or "reconstituted" tobacco : | |

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| | 2403.91.10 | --- | Pipe tobacco | 25% |
| | 2403.91.90 | --- | Other | 25% |
| | 2403.99 | -- | Other : | |
| | 2403.99.10 | --- | Pipe tobacco | 25% |
| | 2403.99.90 | --- | Other | 25% |
| | | | | |
| 24.04 | | | Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body. | |
| | | | | |
| | | - | Products intended for inhalation without combustion : | |
| | 2404.11 | -- | Containing tobacco or reconstituted tobacco | 25% |
| | 2404.12 | -- | Other, containing nicotine | 25% |
| | 2404.19 | -- | Other | 25% |
| | | - | Other: | |
| | 2404.91 | -- | For oral application | 25% |
| | 2404.92 | -- | For transdermal application | 25% |
| | 2404.99 | -- | Other | 25% |
| | | | | |
| 25.01 | 2501.00 | | Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water. | 20% or Rs.40 per kg |
| | | | | |
| 25.17 | | | Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated. | |
| | | | | |
| | 2517.20 | - | Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10 | 10% |
| | | | | |
| 25.23 | | | Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers. | |
| | | | | |
| | | - | Portland cement : | |
| | 2523.21 | -- | White cement, whether or not artificially coloured | Rs.3 per kg |
| | 2523.29 | -- | Other : | |
| | 2523.29.10 | --- | Water-proof cement, boiler cement and similar compositions | Rs.3 per kg |
| | 2523.29.20 | --- | Other portland cement imported in packings of 50 kg and below | Rs.5 per kg |

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| | 2523.29.30 | --- | Other portland cement imported in packings of over 50 kg or in bulk | Rs.3 per kg |
| | 2523.90. | - | Other hydraulic cements | Rs.3 per kg |
| 27.10 | | | Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils. | |
| | 2710.19.70 | --- | Lubricating oils (Base-oils) for the preparation of lubricants | 16% or Rs.110 per kg |
| | 2710.19.80 | --- | Lubricants | 25% or Rs.250 per kg |
| 28.11 | | | Other inorganic acids and other inorganic oxygen compounds of non-metals. | |
| | | - | Other inorganic oxygen compounds of non-metals : | |
| | 2811.21 | -- | Carbon dioxide | 5% |
| 28.28 | | | Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites. | |
| | 2828.10 | - | Commercial calcium hypochlorite and other calcium hypochlorites | 10% |
| 29.22 | | | Oxygen-function amino-compounds. | |
| | 2922.42.10 | --- | Mono sodium glutamate | Rs.120 per kg |
| 30.03 | | | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. | |
| | 3003.90 | - | Other : | |
| | | --- | Ayurveda / Herbal preparations : | |
| | 3003.90.11 | ---- | Schedule 01 preparations certified by the Commissioner of Ayurveda | 20% or Rs.2000 per kg |
| | 3003.90.12 | ---- | Schedule 02 preparations certified by the Commissioner of Ayurveda | 15% or Rs.500 per kg |
| | 3003.90.13 | ---- | Schedule 03 preparations certified by the Commissioner of Ayurveda | 7% or Rs.200 per kg |
| | 3003.90.15 | ---- | Schedule 05 preparations certified by the Commissioner of Ayurveda | 25% or Rs.2000 per kg |
| | 3003.90.19 | ---- | Other | 25% or Rs.2000 per kg |

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| 30.04 | | | Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. | |
| | | | | |
| | 3004.90 | - | Other : | |
| | | --- | Ayurveda / Herbal preparations: | |
| | 3004.90.11 | ---- | Schedule 01 preparations certified by the Commissioner of Ayurveda | 25% or Rs.2000 per kg |
| | 3004.90.12 | ---- | Schedule 02 preparations certified by the Commissioner of Ayurveda | 15% or Rs.500 per kg |
| | 3004.90.13 | ---- | Schedule 03 preparations certified by the Commissioner of Ayurveda | 7% or Rs.200 per kg |
| | 3004.90.15 | ---- | Schedule 05 preparations certified by the Commissioner of Ayurveda | 25% or Rs.2000 per kg |
| | 3004.90.19 | ---- | Other | 25% or Rs.2000 per kg |
| | | | | |
| 30.05 | | | 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. | |
| | | | | |
| | 3005.10 | - | Adhesive dressings and other articles having an adhesive layer | Rs.250 per kg |
| | 3005.90 | - | Other | Rs.250 per kg |
| | | | | |
| 32.08 | | | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter. | |
| | | | | |
| | 3208.10 | - | Based on polyesters : | |
| | 3208.10.10 | --- | Paints (including enamels) | Rs.150 per kg |
| | 3208.10.90 | --- | Other | Rs.150 per kg |
| | 3208.20 | - | Based on acrylic or vinyl polymers : | |
| | 3208.20.10 | --- | Paints (including enamels) | Rs.150 per kg |
| | 3208.20.90 | --- | Other | Rs.150 per kg |
| | 3208.90 | - | Other : | |
| | 3208.90.20 | --- | Paints (including enamels) | Rs.150 per kg |
| | 3208.90.90 | --- | Other | Rs.150 per kg |
| | | | | |
| 32.09 | | | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium. | |
| | | | | |
| | 3209.10 | - | Based on acrylic or vinyl polymers : | |
| | 3209.10.10 | --- | Paints (including enamels) | Rs.150 per kg |

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| | 3209.10.90 | --- | Other | Rs.150 per kg |
| | 3209.90 | - | Other : | |
| | 3209.90.10 | --- | Paints (including enamels) | Rs.150 per kg |
| | 3209.90.90 | --- | Other | Rs.150 per kg |
| 32.10 | | | Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather : | |
| | 3210.00.20 | --- | Paints (including enamels) | Rs.150 per kg |
| | 3210.00.90 | --- | Other | Rs.150 per kg |
| 32.14 | | | Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like. | |
| | 3214.10 | - | Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings | Rs.35 per kg |
| | 3214.90 | - | Other : | |
| | 3214.90.10 | --- | Water based surfacing preparations for facades, walls and ceilings | Rs.35 per kg |
| | 3214.90.90 | --- | Other | Rs.15 per kg |
| 32.15 | | | Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid. | |
| | | - | Printing ink : | |
| | 3215.11 | -- | Black | Rs.20 per kg |
| | 3215.19 | -- | Other | Rs.20 per kg |
| | 3215.90. | - | Other : | |
| | 3215.90.90 | --- | Other | 10% |
| 33.02 | | | Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw material in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages. | |
| | 3302.10 | - | Of a kind used in the food or drink industries : | |
| | 3302.10.90 | --- | Other | 10% or Rs.500 per l |
| 33.03 | | | Perfumes and toilet waters. | |
| | 3303.00.10 | --- | Perfumes | Rs.450 per kg |
| | | --- | Toilet waters: | |

| | | | | |
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| | 3303.00.29 | ---- | Other | Rs.750 per kg |
| | | | | |
| 33.04 | | | Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations. | |
| | | | | |
| | 3304.10. | - | Lip make-up preparations | Rs.4000 per kg |
| | 3304.20 | - | Eye make-up preparations | Rs.3700 per kg |
| | 3304.30 | - | Manicure or pedicure preparations | Rs.750 per kg |
| | | - | Other : | |
| | 3304.91 | -- | Powders, whether or not compressed | Rs.600 per kg |
| | 3304.99 | -- | Other | Rs.1300 per kg |
| | | | | |
| 33.05 | | | Preparations for use on the hair. | |
| | | | | |
| | 3305.10 | - | Shampoos | Rs.750 per kg |
| | 3305.20 | - | Preparations for permanent waving or straightening | Rs.600 per kg |
| | 3305.30 | - | Hair lacquers | Rs.600 per kg |
| | 3305.90 | - | Other | Rs.850 per kg |
| | | | | |
| 33.06 | | | Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages. | |
| | | | | |
| | 3306.10 | - | Dentifrices | 35% or Rs.500 per kg |
| | 3306.90 | - | Other | 35% or Rs.600 per kg |
| | | | | |
| 33.07 | | | Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties. | |
| | | | | |
| | 3307.10. | - | Pre-shave, shaving or after-shave preparations | Rs.500 per kg |
| | 3307.20 | - | Personal deodorants and antiperspirants | Rs.550 per kg |
| | 3307.30 | - | Perfumed bath salts and other bath preparations | Rs.500 per kg |
| | | - | Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites : | |
| | 3307.41 | -- | "Agarbatti" and other odoriferous preparations which operate by burning | 10% or Rs.800 per kg |
| | 3307.49 | -- | Other | 10% or Rs. 600 per kg |
| | 3307.90. | - | Other : | |
| | 3307.90.90 | --- | Other | Rs.500 per kg |
| | | | | |

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| 34.01 | | | Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent. | |
| | | | | |
| | | | Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent : | |
| | 3401.11 | -- | For toilet use (including medicated products) : | |
| | 3401.11.20 | --- | Wet wipes | 30% or Rs.600 per kg |
| | 3401.11.30 | --- | In retail packaging of 500 g or less | 30% or 30% of 65% of MRP or Rs.500 per kg |
| | 3401.11.90 | --- | Other | 30% or Rs.500 per kg |
| | 3401.19 | -- | Other : | |
| | 3401.19.20 | --- | Wet wipes | 30% or Rs.750 per kg |
| | 3401.19.30 | --- | In retail packaging of 500 g or less | 30% or 30% of 65% of MRP or Rs.500 per kg |
| | 3401.19.90 | --- | Other | 30% or Rs.500 per kg |
| | 3401.20 | - | Soap in other forms : | |
| | 3401.20.10 | --- | Soap in the form of noodles (Soap noodles) | 5% |
| | 3401.20.90 | --- | Other | 30% or Rs.280 per kg |
| | 3401.30 | - | Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap | |
| | 3401.30.20 | --- | Wet wipes | 35% or Rs.600 per kg |
| | 3401.30.90 | --- | Other | Rs.550 per kg |
| | | | | |
| 34.02 | | | Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. | |
| | | | | |
| | | | Other organic surface active agents, whether or not put up for retail sale : | |
| | 3402.50 | -- | Preparations put up for retail sale | 10% |
| | 3402.90 | - | Other : | |
| | 3402.90.10 | --- | Washing preparations | 25% or Rs.80 per kg |
| | | | | |

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| 34.03 | | | Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basis constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals. | |
| | 3403.19 | -- | Other: | |
| | 3403.19.10 | --- | Lubricants used for motor vehicles | 40% or Rs.350 per kg |
| | 3403.99 | -- | Other: | |
| | 3403.99.10 | --- | Lubricants used for motor vehicles | 40% or Rs.350 per kg |
| 34.05 | | | Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04. | |
| | 3405.10 | - | Polishes, creams and similar preparations for footwear or leather | 30% or Rs.180 per kg |
| | 3405.20 | - | Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | 30% or Rs.180 per kg |
| | 3405.30 | - | Polishes and similar preparations for coachwork, other than metal polishes | 30% or Rs.300 per kg |
| | 3405.40 | - | Scouring pastes and powders and other scouring preparations : | |
| | 3405.40.90 | --- | Other | 30% or Rs.160 per kg |
| | 3405.90 | - | Other | 30% or Rs.220 per kg |
| 34.06 | 3406.00 | | Candles, tapers and the like. | 30% or Rs.150 per kg |
| 35.06 | | | Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg. | |
| | 3506.10 | - | Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg : | |
| | 3506.10.90 | --- | Other | 15% |
| | | - | Other : | |
| | 3506.91 | -- | Adhesives based on polymers of headings 39.01 to 39.13 or on rubber : | |

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| | 3506.91.20 | --- | Other in immediate packing not exceeding a net weight of 10 kg | 10% or Rs.170 per kg |
| | 3506.91.90 | --- | Other | 10% or Rs.170 per kg |
| 36.04 | | | Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles. | |
| | 3604.10. | - | Fireworks | 10% |
| 36.05 | 3605.00 | | Matches, other than pyrotechnic articles of heading 36.04. | 10% |
| 36.06 | | | Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter. | |
| | 3606.10 | - | Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³ | 15% or Rs.120 per kg |
| | 3606.90 | - | Other | 15% or Rs.120 per kg |
| 38.07 | | | 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. : | |
| | 3807.00.10 | --- | Composite solvents and thinners for varnish | 10% |
| 38.08 | | | Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers) . | |
| | 3808.59 | -- | Other: | |
| | 3808.59.10 | --- | Mosquito coils | 30% |
| | 3808.59.92 | ---- | Aerosol and refills for vaporizers | 7% |
| | 3808.61 | -- | In packings of a net weight content not exceeding 300g | |
| | 3808.61.10 | --- | Mosquito Coils | 30% |
| | 3808.61.30 | --- | Aerosol and refills for vaporizers | 7% |
| | 3808.62 | -- | In packings of a net weight content exceeding 300g but not exceeding 7.5kg | |
| | 3808.62.10 | --- | Mosquito Coils | 30% |
| | 3808.62.30 | --- | Aerosol and refills for vaporizers | 7% |
| | 3808.69 | -- | Other: | |

| | | | | |
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| | 3808.69.10 | --- | Mosquito coils | 30% |
| | | - | Other : | |
| | 3808.91 | -- | Insecticides : | |
| | 3808.91.10 | --- | Mosquito coils | 30% |
| | 3808.91.40 | --- | Aerosol and refills for vaporizers | 7% |
| | | | | |
| 38.09 | | | 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. | |
| | | - | Other : | |
| | 3809.91 | -- | Of a kind used in the textile or like industries | |
| | 3809.91.11 | --- | In packings not exceeding a net weight of 10 kg | 7% |
| | | | | |
| 38.16 | 3816.00. | | Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01. | Rs.15 per kg |
| | | | | |
| 38.19 | 3819.00 | | Hydraulic brake fluids and other prepare liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals. | 10% |
| | | | | |
| 38.23 | | | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols. | |
| | 3823.19 | -- | Other : | |
| | 3823.19.90 | --- | Other | 5% |
| | | | | |
| 38.24 | | | Prepared binders for foundry moulds or cores; chemical products and preparation of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. | |
| | 3824.50 | - | Non-refractory mortars and concretes | Rs.15 per kg |
| | 3824.60 | - | Sorbitol other than that of subheading 2905.44 | Rs.7 per kg |
| | 3824.99 | -- | Other : | |
| | 3824.99.20 | --- | Road marking paints | 10% |
| | | | | |
| 39.03 | | | Polymers of styrene, in primary forms. | |
| | | | | |
| | 3903.90 | - | Other: | |
| | 3903.90.10 | --- | Water based homopolymers and copolymers | 25% |
| | | | | |
| 39.05 | | | Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms. | |
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| | | - | Poly(vinyl acetate) : | |
| | 3905.12 | -- | In aqueous dispersion | 25% |
| | | - | Vinyl acetate copolymers : | |
| | 3905.21 | -- | In aqueous dispersion | 25% |
| | | | | |
| 39.06 | | | Acrylic polymers in primary forms. | |
| | | | | |
| | 3906.10 | - | Poly(methyl methacrylate) : | |
| | 3906.10.10 | --- | In aqueous dispersion or solution | 25% |
| | 3906.90 | - | Other : | |
| | 3906.90.10 | --- | In aqueous dispersion or solution | 25% |
| | | | | |
| 39.07 | | | Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. | |
| | | | | |
| | 3907.50 | - | Alkyd resins : | |
| | 3907.50.90 | --- | Other | 7% or Rs.30 per kg |
| | | - | Other polyesters : | |
| | 3907.91 | -- | unsaturated | 5% |
| | | | | |
| 39.09 | | | Amino-resins, phenolic resins and polyurethanes, in primary forms. | |
| | | | | |
| | 3909.50 | - | Polyurethanes | 5% |
| | | | | |
| 39.16 | | | Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics. | |
| | | | | |
| | 3916.90 | - | Of other plastics | 5% |
| | | | | |
| 39.17 | | | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics. | |
| | | | | |
| | 3917.10 | - | Artificial guts (sausage casings) of hardened protein or of cellulosic materials | 10% |
| | | - | Tubes, pipes and hoses, rigid : | |
| | 3917.21 | -- | Of polymers of ethylene | 15% |
| | 3917.22 | -- | Of polymers of propylene : | |
| | 3917.22.10 | --- | Tubes of polymers of propylene of a length not exceeding 150 mm and having an inner diameter not exceeding 2.2 mm and outer diameter not exceeding 3.2 mm | 10% |
| | 3917.22.90 | --- | Other | 20% |
| | 3917.23 | -- | Of polymers of vinyl chloride | 25% |
| | 3917.29 | -- | Of other plastics: | |
| | 3917.29.90 | --- | Other | 20% |
| | | - | Other tubes, pipes and hoses : | |
| | 3917.31 | -- | Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa | |
| | 3917.31.10 | --- | Intended for transfer of liquefied petroleum gas | 10% |
| | 3917.31.90 | --- | Other | 10% |

| | | | | |
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| | 3917.32 | -- | Other, not reinforced or otherwise combined with other materials, without fittings | 10% |
| | 3917.33 | -- | Other, not reinforced or otherwise combined with other materials, with fittings | 10% |
| | 3917.39 | -- | Other | |
| | 3917.39.10 | --- | Intended for transfer of liquefied petroleum gas | 10% |
| | 3917.39.90 | --- | Other | 10% |
| | 3917.40 | - | Fittings: | |
| | 3917.40.10 | --- | Of polyester resin, glass fiber, and mineral reinforcing agents, of a kind used for hydropower pipelines | 10% |
| | 3917.40.90 | --- | Other | 20% |
| | | | | |
| 39.18 | | | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter. | |
| | | | | |
| | 3918.10 | - | Of polymers of vinyl chloride | 20% or Rs.90 per kg |
| | 3918.90 | - | Of other plastics | 20% or Rs.90 per kg |
| | | | | |
| 39.19 | | | Self-adhesive plates, sheets, film, foil, tape, strip and flat other shapes, of plastics, whether or not in rolls. | |
| | | | | |
| | 3919.10 | - | In rolls of a width not exceeding 20 cm | 20% |
| | 3919.90. | - | Other : | |
| | 3919.90.90 | --- | Other | 10% |
| | | | | |
| 39.20 | | | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. | |
| | | | | |
| | 3920.10 | - | Of polymers of ethylene : | |
| | 3920.10.90 | --- | Other | 10% or Rs.200 per kg |
| | 3920.20 | - | Of polymers of propylene : | |
| | 3920.20.20 | --- | Strapping tapes | 10% |
| | 3920.20.90 | --- | Other | 10% or Rs.200 per kg |
| | 3920.30 | - | Of polymers of styrene : | |
| | 3920.30.10 | --- | Of a thickness not exceeding 2 mm | 10% |
| | 3920.30.90 | --- | Other | 10% or Rs.200 per kg |
| | | - | Of polymers of vinyl chloride : | |
| | 3920.43 | -- | Containing by weight not less than 6% of plasticisers : | |
| | 3920.43.30 | --- | Printed sheets for manufacture of floor coverings, whether or not laminated with plastics, of a total thickness not exceeding 0.15 mm, and a width not less than 72 inches. | 10% |
| | 3920.43.90 | --- | Other | 10% or Rs.200 per kg |
| | 3920.49 | -- | Other : | |

| | | | | |
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| | 3920.49.10 | --- | Shrink wrap film | 10% or Rs.200 per kg |
| | 3920.49.90 | --- | Other | 10% |
| | | - | Of acrylic polymers : | |
| | | --- | Other: | |
| | 3920.51.91 | ---- | Of which thickness not less than 100 mm | 10% or Rs.200 per kg |
| | 3920.51.99 | ---- | Other | 20% or Rs.400 per kg |
| | 3920.59 | -- | Other : | |
| | 3920.59.90 | --- | Other | 10% or Rs.200 per kg |
| | | - | Of polycarbonates, alkyd resins, polyallyl esters or other polyesters : | |
| | 3920.61 | -- | Of polycarbonates : | |
| | 3920.61.90 | --- | Other | 20% or Rs.400 per kg |
| | 3920.62 | -- | Of poly(ethylene terephthalate) : | |
| | 3920.62.90 | --- | Other | 10% or Rs.200 per kg |
| | | --- | Other | |
| | 3920.63.91 | ---- | Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI | 10% or Rs. 200 per kg |
| | 3920.63.99 | ---- | Other | 10% or Rs.200 per kg |
| | | --- | Other | |
| | 3920.69.91 | ---- | Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI | 10% or Rs.200 per kg |
| | 3920.69.99 | ---- | Other | 15% or Rs.200 per kg |
| | | - | Of cellulose or its chemical derivatives : | |
| | 3920.71 | -- | Of regenerated cellulose : | |
| | 3920.71.10 | --- | Printed | 20% or Rs.400 per kg |
| | 3920.71.90 | --- | Other | 10% or Rs.200 per kg |
| | 3920.79 | -- | Of other cellulose derivatives: | |
| | 3920.79.90 | --- | Other | 20% or Rs.400 per kg |
| | | - | Of other plastics : | |
| | 3920.91 | -- | Of poly(vinyl butyral) : | |
| | 3920.91.90 | --- | Other | 20% or Rs.400 per kg |
| | 3920.92. | -- | Of polyamides : | |
| | 3920.92.90 | --- | Other | 10% or Rs.200 per kg |
| | 3920.99. | -- | Of other plastics : | |
| | 3920.99.90 | --- | Other | 20% or Rs.400 per kg |
| | | | | |
| 39.21 | | | Other plates, sheets, film, foil and strip, of plastics. | |
| | | - | Cellular : | |
| | 3921.11 | -- | Of polymers of styrene : | |
| | 3921.11.10 | --- | Of polystyrene not exceeding 2 mm in thickness | 20% |

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| | 3921.11.90 | --- | Other | 7% |
| | 3921.12 | -- | Of polymers of vinyl chloride | |
| | 3921.12.10 | --- | "Artificial leather cloth" consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes | 7% |
| | 3921.12.90 | --- | Other | 10% or Rs.20 per kg |
| | 3921.13 | -- | Of polyurethanes: | |
| | 3921.13.90 | --- | Other | 10% |
| | 3921.14 | -- | Of regenerated cellulose : | |
| | 3921.14.10 | --- | Printed | 20% |
| | 3921.14.90 | --- | Other | 5% |
| | 3921.19 | -- | Of other plastics : | |
| | 3921.19.10 | --- | Of phenoplasts | 7% |
| | 3921.19.20 | --- | Of aminoplasts | 7% |
| | 3921.19.30 | --- | Of silicone | 7% |
| | 3921.19.40 | --- | Of polyamides | 7% |
| | 3921.19.50 | --- | Of copolymers of vinyl chloride and vinyl acetate | 7% |
| | 3921.19.90 | --- | Other | 15% |
| | 3921.90 | - | Other : | |
| | | --- | Printed: | |
| | 3921.90.19 | ---- | Other | 10% or Rs.120 per kg |
| 39.22 | | | Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics. | |
| | 3922.10 | - | Baths, shower-baths, sinks and wash-basins | 35% |
| | 3922.20 | - | Lavatory seats and covers | 35% |
| | 3922.90 | - | Other: | |
| | 3922.90.90 | --- | Other | 35% |
| 39.23 | | | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics. | |
| | 3923.10 | - | Boxes, cases, crates and similar articles : | |
| | 3923.10.40 | --- | Polystyrene Boxes, Disposable | 10% |
| | 3923.10.50 | --- | Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI | 10% |

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| | 3923.10.90 | --- | Other | 15% |
| | | - | Sacks and bags (including cones) : | |
| | 3923.21 | -- | Of polymers of ethylene : | |
| | 3923.21.10 | --- | Made of sheeting with thickness of 40 microns and below | 15% |
| | 3923.21.20 | --- | Other, heat shrinkable bags, printed for packing of poultry products | 10% |
| | 3923.21.90 | --- | Other | 15% |
| | 3923.29 | -- | Of other plastics : | |
| | 3923.29.10 | --- | Made of sheeting with thickness of 40 microns and below | 15% |
| | 3923.29.20 | --- | Other, heat shrinkable bags, printed for packing of poultry products | 7% |
| | 3923.29.30 | --- | Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI | 10% |
| | 3923.29.90 | --- | Other | 15% |
| | 3923.30 | - | Carboys, bottles, flasks and similar articles: | |
| | 3923.30.10 | --- | Bottles blanks for blowing up in to bottles | 10% or Rs.40 per kg |
| | 3923.30.20 | --- | Bottles of a capacity not exceeding 300 ml | 10% or Rs.40 per kg |
| | 3923.30.90 | --- | Other | 20% or Rs.80 per kg |
| | 3923.40 | - | Spools, cops, bobbins and similar supports | 10% or Rs.40 per kg |
| | 3923.50 | - | Stoppers, lids, caps and other closures : | |
| | 3923.50.90 | --- | Other | 10% |
| | 3923.90 | - | Other | |
| | 3923.90.10 | --- | Collapsible tubes with pre-formed shoulder and ready for filling with tooth- pastes , as identifiable from printing ,with or without cap/ closure | 5% |
| | 3923.90.20 | --- | Capsules used in the manufacture of pharmaceuticals or cosmetic products | 5% |
| | 3923.90.90 | --- | Other | 5% |
| | | | | |
| 39.24 | | | Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. | |
| | 3924.10.10 | --- | Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI | 30% or Rs.300 per kg |
| | 3924.10.90 | --- | Of other plastics | 30% or Rs.300 per kg |
| | 3924.90.90 | --- | Other | 30% or Rs.300 per kg |
| | | | | |
| 39.25 | | | Builders' ware of plastics, not elsewhere specified or included. | |
| | 3925.10 | - | Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l | 7% |
| | 3925.20 | - | Doors, windows and their frames and thresholds for doors | 20% |

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| | 3925.30 | - | Shutters, blinds (including Venetian blinds) and similar articles and parts thereof | 20% |
| | 3925.90 | - | Other | 20% or Rs.40 per kg |
| 39.26 | | | Other articles of plastics and articles of other materials of headings 39.01 to 39.14. | |
| | 3926.10 | - | Office or school supplies : | |
| | 3926.10.90 | --- | Other | 15% |
| | 3926.20 | - | Articles of apparel and clothing accessories (including gloves, mittens and mitts) : | |
| | 3926.20.10 | --- | Life jackets | 7% |
| | 3926.20.20 | --- | Gloves | 7% |
| | 3926.20.90 | --- | Other | 7% |
| | 3926.30 | - | Fittings for furniture, coachwork or the like | 20% |
| | 3926.40 | - | Statuettes and other ornamental articles | 20% or Rs.80 per kg |
| | 3926.90 | - | Other : | |
| | 3926.90.60 | --- | Handles for toothbrushes | 20% or Rs.200 per kg |
| | 3926.90.99 | ---- | Other | 10% |
| 40.01 | | | Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip. | |
| | 4001.10 | - | Natural rubber latex, whether or not pre-vulcanised : | |
| | 4001.10.10 | --- | Centrifuged rubber | Rs.30 per kg |
| | 4001.10.90 | --- | Other | Rs.30 per kg |
| | | - | Natural rubber in other forms : | |
| | 4001.21 | -- | Smoked sheets : | |
| | 4001.21.10 | --- | R.S.S.1 | Rs.30 per kg |
| | 4001.21.20 | --- | R.S.S.2 | Rs.30 per kg |
| | 4001.21.30 | --- | R.S.S.3 | Rs.30 per kg |
| | 4001.21.40 | --- | R.S.S.4 | Rs.30 per kg |
| | 4001.21.50 | --- | R.S.S.5 | Rs.30 per kg |
| | 4001.21.90 | --- | Other | Rs.30 per kg |
| | 4001.22 | -- | Technically specified natural rubber (TSNR) | Rs.30 per kg |
| | 4001.29 | -- | Other : | |
| | | --- | Crepe : | |
| | 4001.29.11 | ---- | Sole | Rs.30 per kg |
| | 4001.29.12 | ---- | Pale | Rs.30 per kg |

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| | 4001.29.13 | ---- | Brown | Rs.30 per kg |
| | 4001.29.14 | ---- | Scrap | Rs.30 per kg |
| | 4001.29.20 | --- | Block rubber | Rs.30 per kg |
| | 4001.29.30 | --- | Low nitrogen natural rubber (LNNR) | Rs.30 per kg |
| | 4001.29.40 | --- | Deproteinized natural rubber (DPNR) | Rs.30 per kg |
| | 4001.29.50 | --- | MG rubber | Rs.30 per kg |
| | 4001.29.60 | --- | SP rubber | Rs.30 per kg |
| | 4001.29.70 | --- | Other chemically modified form of rubber | Rs.30 per kg |
| | 4001.29.90 | --- | Other | Rs.30 per kg |
| | 4001.30 | - | Balata, gutta-percha, guayule, chicle and similar natural gums | Rs.30 per kg |
| 40.05 | | | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip. | |
| | 4005.10 | - | Compounded with carbon black or silica | |
| | | --- | With silica | |
| | 4005.10.11 | ---- | Of natural rubber | Rs.10 per kg |
| | | --- | With carbon black | |
| | 4005.10.21 | ---- | Of natural rubber | Rs.10 per kg |
| | 4005.20 | - | Solutions; dispersions other than those of subheading 4005.10 | Rs.10 per kg |
| | | - | Other : | |
| | 4005.91 | -- | Plates, sheets and strip | Rs.10 per kg |
| | 4005.99 | -- | Other | Rs.10 per kg |
| 40.06 | | | Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber. | |
| | 4006.10 | - | "Camel-back" strips for retreading rubber tyres | Rs.10 per kg |
| | 4006.90 | - | Other | Rs.10 per kg |
| 40.08 | | | Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber. | |
| | | - | Of cellular rubber : | |
| | 4008.11 | -- | Plates, sheets and strip | 10% or Rs.35 per kg |
| | 4008.19 | -- | Other | 10% or Rs.35 per kg |
| | | - | Of non-cellular rubber : | |
| | 4008.21 | -- | Plates, sheets and strip | 10% or Rs.35 per kg |
| | 4008.29 | -- | Other | 10% or Rs.35 per kg |
| 40.09 | | | Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges). | |

| | | | | |
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| | | - | Not reinforced or otherwise combined with other materials : | |
| 4009.11 | -- | | Without fittings | 10% or Rs.35 per kg |
| 4009.12 | -- | | With fittings | 10% or Rs.35 per kg |
| | | - | Reinforced or otherwise combined only with metal: | |
| 4009.21 | -- | | Without fittings : | |
| 4009.21.10 | --- | | Intended for transfer of liquefied petroleum gas | 10% or Rs.35 per kg |
| 4009.21.90 | --- | | Other | 10% or Rs.35 per kg |
| 4009.22 | -- | | With fittings : | |
| 4009.22.10 | --- | | Intended for transfer of liquefied petroleum gas | 10% or Rs.35 per kg |
| 4009.22.90 | --- | | Other | 10% or Rs.35 per kg |
| | | - | Reinforced or otherwise combined only with textile materials : | |
| 4009.31 | -- | | Without fittings : | |
| 4009.31.10 | --- | | Intended for transfer of liquefied petroleum gas | 10% or Rs.35 per kg |
| 4009.31.90 | --- | | Other | 10% or Rs.35 per kg |
| 4009.32 | -- | | With fittings : | |
| 4009.32.10 | --- | | Intended for transfer of liquefied petroleum gas | 10% or Rs.35 per kg |
| 4009.32.90 | --- | | Other | 10% or Rs.35 per kg |
| | | - | Reinforced or otherwise combined with other materials : | |
| 4009.41 | -- | | Without fittings : | |
| 4009.41.10 | --- | | Intended for transfer of liquefied petroleum gas | 10% or Rs.35 per kg |
| 4009.41.90 | --- | | Other | 10% or Rs.35 per kg |
| 4009.42 | -- | | With fittings : | |
| 4009.42.10 | --- | | Intended for transfer of liquefied petroleum gas | 10% or Rs.35 per kg |
| 4009.42.90 | --- | | Other | 10% or Rs.35 per kg |
| 40.10 | | | Conveyor or transmission belts or belting, of vulcanised rubber. | |
| 4010.35 | -- | | Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm | 0% |
| 40.11 | | | New pneumatic tyres, of rubber. | |
| 4011.10 | - | | Of a kind used on motor cars (including station wagons and racing cars) | |
| 4011.10.90 | ---- | | Other | 25% or Rs.330 per kg |
| 4011.20 | - | | Of a kind used on buses or lorries: | |
| | | --- | Having a rim size 20 inches and above: | |
| 4011.20.11 | ---- | | Tyre casing without markings | 5% or Rs.50 per kg |
| 4011.20.19 | ---- | | Other | 5% or Rs.50 per kg |
| 4011.20.90 | --- | | Other | 30% or Rs.350 per kg |
| 4011.40 | - | | Of a kind used on motorcycles | 25% or Rs.300 per kg |
| 4011.50 | - | | Of a kind used on bicycles | 25% |
| 4011.70 | - | | Of a kind used on agricultural or forestry vehicles and machines | 10% |
| 4011.80 | - | | Of a kind used on construction , mining or industrial handling vehicles and machines : | |
| 4011.80.10 | --- | | Having a rim size not exceeding 61 cm | 10% |

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| | 4011.80.90 | --- | Having a rim size exceeding 61 cm | 10% |
| | 4011.90 | - | Other: | |
| | 4011.90.10 | --- | Of a kind used on auto trishaws | 25% or Rs.170 per kg |
| | 4011.90.90 | --- | Other | 25% or Rs.500 per kg |
| 40.12 | | | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber. | |
| | | - | Retreaded tyres : | |
| | 4012.11 | -- | Of a kind used on motor cars (including station wagons and racing cars) | 15% |
| | 4012.12 | -- | Of a kind used on buses or lorries | 15% |
| | 4012.13 | -- | Of a kind used on aircraft | 10% |
| | 4012.19 | -- | Other | 15% |
| | 4012.20 | - | used pneumatic tyres | 15% |
| | 4012.90 | - | Other: | |
| | 4012.90.10 | --- | Solid tyres | 10% |
| | 4012.90.90 | --- | Other | 15% |
| 40.13 | | | Inner tubes, of rubber. | |
| | 4013.10 | - | Of a kind used on motor cars (including station wagons and racing cars), buses or lorries | 20% |
| | 4013.20 | - | Of a kind used on bicycles | 20% or Rs.200 per kg |
| | 4013.90 | - | Other: | |
| | 4013.90.10 | --- | Of a kind used on three wheelers & motorcycles | 20% or Rs.200 per kg |
| | 4013.90.90 | --- | Other | 20% or Rs.200 per kg |
| 40.15 | | | Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber. | |
| | 4015.19 | -- | Other | 15% |
| | 4015.90 | - | Other | 15% |
| 40.16 | | | Other articles of vulcanised rubber other than hard rubber. | |
| | 4016.10 | - | Of cellular rubber | 5% |
| | | - | Other : | |
| | 4016.91 | -- | Floor coverings and mats | 20% |
| | 4016.92 | -- | Erasers | 20% |
| | 4016.93 | -- | Gaskets, washers and other seals : | |
| | 4016.93.90 | --- | Other | 10% |
| | 4016.94 | -- | Boat or dock fenders, whether or not inflatable | 20% |
| | 4016.95 | -- | Other inflatable articles : | |

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| | 4016.95.10 | --- | Air bags and steam bags for re-treading of tyres | 5% |
| | 4016.95.90 | --- | Other | 15% |
| | 4016.99 | -- | Other : | - |
| | 4016.99.90 | --- | Other | 7% |
| | | | | |
| 40.17 | | | Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber: | |
| | | | | |
| | 4017.00.90 | --- | Other | 5% |
| | | | | |
| 41.04 | | | Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared. | |
| | | | | |
| | | - | In the wet state (including wet-blue) : | |
| | 4104.11 | -- | Full grains, unsplit; grain splits | |
| | 4104.11.90 | --- | Other | 0% |
| | 4104.19 | -- | Other: | |
| | 4104.19.90 | --- | Other | 0% |
| | 4104.41 | -- | Full grains, unsplit; grain splits | 0% |
| | 4104.49 | -- | Other | 0% |
| | | | | |
| 41.05 | | | Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared. | |
| | | | | |
| | 4105.30 | - | In the dry state (crust) | 0% |
| | | | | |
| 41.06 | | | Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared. | |
| | | | | |
| | 4106.22 | -- | In the dry state (crust) | 0% |
| | | | | |
| 41.07 | | | 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 41.14. | |
| | | | | |
| | | - | Whole hides and skins : | |
| | 4107.11 | -- | Full grains, unsplit | 0% |
| | 4107.12 | -- | Grain splits | 0% |
| | 4107.19 | -- | Other | 0% |
| | | - | Other, including sides : | |
| | 4107.91 | -- | Full grains, unsplit | 0% |
| | 4107.92 | -- | Grain splits | 0% |
| | 4107.99 | -- | Other | 0% |
| | | | | |

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| 41.12 | 4112.00 | | 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 41.14. | 0% |
| | | | | |
| 41.13 | | | 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 41.14. | |
| | | | | |
| | 4113.10 | - | Of goats or kids | 0% |
| | | | | |
| 42.01 | 4201.00 | | Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material. | 25% or Rs.300 per kg |
| | | | | |
| 42.02 | | | 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 or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper. | |
| | | | | |
| | | - | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers : | |
| | | | | |
| | 4202.11 | -- | With outer surface of leather or of composition leather | Rs.1000 per Kg |
| | 4202.12 | -- | With outer surface of plastics or of textile materials | Rs.500 per kg |
| | 4202.19 | -- | Other | Rs.350 per Kg |
| | | - | Handbags, whether or not with shoulder strap, including those without handle : | |
| | 4202.21 | -- | With outer surface of leather or of composition leather | Rs.700 per Kg |
| | 4202.22 | -- | With outer surface of sheeting of plastics or of textile materials | Rs.700 per Kg |
| | 4202.29 | -- | Other | Rs.150 per Kg |
| | | - | Articles of a kind normally carried in the pocket or in the handbag : | |
| | 4202.31 | -- | With outer surface of leather or of composition leather | Rs.500 per kg |
| | 4202.32 | -- | With outer surface of sheeting of plastics or of textile materials | Rs.700 per kg |
| | 4202.39 | -- | Other | Rs.350 per kg |
| | | - | Other : | |
| | 4202.91 | -- | With outer surface of leather or of composition leather | Rs.200 per kg |
| | 4202.92 | -- | With outer surface of sheeting of plastics or of textile materials | Rs.200 per kg |
| | 4202.99 | -- | Other | Rs.200 per kg |
| | | | | |

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| 42.03 | | | Articles of apparel and clothing accessories, of leather or of composition leather. | |
| | 4203.10 | - | Articles of apparel | Rs.300 per kg |
| | | - | Gloves, mittens and mitts : | |
| | 4203.21 | -- | Specially designed for use in sports | Rs.300 per kg |
| | 4203.29 | -- | Other | Rs.300 per kg |
| | 4203.30 | - | Belts and bandoliers | Rs.500 per kg |
| | 4203.40 | - | Other clothing accessories | Rs.300 per kg |
| 42.05 | | | Other articles of leather or of composition leather : | |
| | 4205.00.90 | --- | Other | Rs.300 per kg |
| 43.03 | | | Articles of apparel, clothing accessories and other articles of furskin. | |
| | 4303.90 | - | Other | 30% or Rs.450 per kg |
| 44.10 | | | Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances. | |
| | | - | Of wood : | |
| | 4410.11 | -- | Particle board : | |
| | 4410.11.10 | --- | Raw particle board, not covered or coated | 10% |
| | 4410.11.90 | --- | Other | 8% |
| | 4410.12 | -- | Oriented strand board (OSB) | 10% |
| | 4410.19 | -- | Other | 10% |
| | 4410.90 | - | Other | 10% |
| 44.12 | | | Plywood, veneered panels and similar laminated wood. | |
| | | - | Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness : | |
| | 4412.31 | -- | With at least one outer ply of tropical wood : | |
| | 4412.31.10 | --- | Of a thickness exceeding 3mm | 10% or Rs.20 per kg |
| | 4412.33 | -- | Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus spp.</i>), ash (<i>Fraxinus spp.</i>), beech (<i>Fagus spp.</i>), birch (<i>Betula spp.</i>), cherry (<i>Prunus spp.</i>), chestnut (<i>Castanea spp.</i>), elm (<i>Ulmus spp.</i>), eucalyptus (<i>Eucalyptus spp.</i>), hickory (<i>Carya spp.</i>), horse chesnut (<i>Aesculus spp.</i>), lime (<i>Tilia spp.</i>), maple (<i>Acer spp.</i>), oak (<i>Quercus spp.</i>), plane tree (<i>Platanus spp.</i>), poplar and aspen (<i>Populus spp.</i>), robinia (<i>Robinia spp.</i>), tulipwood (<i>Liriodendron spp.</i>) or walnut (<i>Juglans spp.</i>) : | |
| | 4412.33.10 | --- | Of a thickness exceeding 3 mm | 10% or Rs.20 per kg |

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| | 4412.34 | -- | Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33 : | |
| | 4412.34.10 | --- | Of a thickness exceeding 3 mm | 10% or Rs.20 per kg |
| | 4412.39 | --- | Other , with both outer plies of coniferous wood: | |
| | 4412.39.91 | ---- | Of a thickness exceeding 3mm | 10% or Rs.20 per kg |
| | | | | |
| 44.14 | | | Wooden frames for paintings, photographs, mirrors or similar objects. | |
| | | | | |
| | 4414.10 | - | Of tropical wood | 10% |
| | 4414.90 | - | Other | 10% |
| | | | | |
| 44.15 | | | 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. | |
| | | | | |
| | 4415.10 | - | Cases, boxes, crates, drums and similar packings; cable-drums | 10% |
| | 4415.20 | - | Pallets, box pallets and other load boards; pallet collars | 10% |
| | | | | |
| 44.16 | 4416.00 | | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves. | 10% |
| | | | | |
| 44.17 | | | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood : | |
| | | | | |
| | 4417.00.90 | --- | Other | 10% |
| | | | | |
| 44.18 | | | Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. | |
| | | | | |
| | | - | Windows, French-windows and their frames : | |
| | 4418.11 | -- | Of tropical wood | 20% or Rs.70 per kg |
| | 4418.19 | -- | Other | 20% or Rs.70 per kg |
| | | - | Doors and their frames and thresholds : | |
| | 4418.21 | -- | Of tropical wood | 20% or Rs.70 per kg |
| | 4418.29 | -- | Other | 20% or Rs.70 per kg |
| | 4418.30 | - | Posts and beams other than products of subheadings 4418.81 to 4418.89 | 20% or Rs.70 per kg |
| | 4418.40. | - | Shuttering for concrete constructional work | 10% |
| | 4418.50. | - | Shingles and shakes | 10% |
| | | - | Assembled flooring panels : | |
| | 4418.74 | -- | Other, for mosaic floors: | |
| | 4418.74.10 | --- | Of rubber wood | 10% |
| | 4418.74.90 | --- | Other | 10% |
| | 4418.75 | -- | Other, multilayer: | |
| | 4418.75.10 | --- | Of rubber wood | 10% |

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| | 4418.75.90 | --- | Other | 10% |
| | 4418.79 | -- | Other : | |
| | 4418.79.10 | --- | Of rubber wood | 10% |
| | 4418.79.90 | --- | Other | 10% |
| | | - | Engineered structural timber products: | |
| | 4418.81 | -- | Glue-laminated timber (glulam) | 20% or Rs.70 per kg |
| | 4418.82 | -- | Cross-laminated timber (CLT or X-lam) | 20% or Rs.70 per kg |
| | 4418.83 | -- | I beams | 20% or Rs.70 per kg |
| | 4418.89 | -- | Other | 20% or Rs.70 per kg |
| | | - | Other : | |
| | 4418.91 | -- | Of bamboo | 10% or Rs.35 per kg |
| | 4418.92 | -- | Cellular wood panels | 20% or Rs.70 per kg |
| | 4418.99 | -- | Other | 20% or Rs.70 per kg |
| 44.19 | | | Tableware and kitchenware, of wood. | |
| | | - | Of bamboo : | |
| | 4419.11 | -- | Bread boards, chopping boards and similar boards | 15% or Rs.70 per kg |
| | 4419.12 | -- | Chopsticks | 15% or Rs.70 per kg |
| | 4419.19 | -- | Other | 25% or Rs.70 per kg |
| | 4419.20 | -- | Of tropical wood | 25% or Rs.70 per kg |
| | 4419.90 | - | Other | 25% or Rs.70 per kg |
| 44.20 | | | Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94. | |
| | | - | Statuettes and other ornaments : | |
| | 4420.11 | -- | Of tropical wood | 20% or Rs.35 per kg |
| | 4420.19 | -- | Other | 20% or Rs.35 per kg |
| | 4420.90 | - | Other | 20% or Rs.35 per kg |
| 44.21 | | | Other articles of wood. | |
| | 4421.10 | - | Clothes hangers | 10% |
| | 4421.20 | - | Coffins | 10% |
| | 4421.99 | -- | Other: | |
| | | --- | Handicraft : | |
| | 4421.99.41 | ---- | Of coconut wood | 25% or Rs.70 per kg |
| | 4421.99.49 | ---- | Other | 25% or Rs.70 per kg |
| | 4421.99.90 | --- | Other | 25% or Rs.70 per kg |
| 46.01 | | | Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens). | |

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| | | - | Mats, matting and screens of vegetable materials : | |
| | 4601.21 | -- | Of bamboo | 30% or Rs.200 per kg |
| | 4601.22 | -- | Of rattan | 30% or Rs.140 per kg |
| | 4601.29 | -- | Other | 30% or Rs.100 per kg |
| | | - | Other : | |
| | 4601.92 | -- | Of bamboo | 30% or Rs.140 per kg |
| | 4601.93 | -- | Of rattan | 30% or Rs.140 per kg |
| | 4601.94 | -- | Of other vegetable materials | 30% or Rs.140 per kg |
| | 4601.99 | -- | Other | 30% or Rs.140 per kg |
| | | | | |
| 46.02 | | | Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah. | |
| | | | | |
| | | - | Of vegetable materials : | |
| | 4602.11 | -- | Of bamboo | 10% |
| | 4602.12 | -- | Of rattan | 10% |
| | 4602.19 | -- | Other | 10% |
| | 4602.90 | - | Other | 10% |
| | | | | |
| 48.01 | 4801.00 | | Newsprint, in rolls or sheets. | 5% |
| | | | | |
| 48.02 | | | 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 48.01 or 48.03; hand-made paper and paperboard. | |
| | | | | |
| | 4802.10 | - | Hand-made paper and paperboard | 5% |
| | | | | |
| 48.04 | | | Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03. | |
| | | | | |
| | | - | Kraftliner : | |
| | 4804.11 | -- | unbleached | 5% |
| | 4804.19 | -- | Other | 5% |
| | | | | |
| 48.05 | | | Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter. | |
| | | | | |
| | | - | Fluting paper : | |
| | 4805.11 | -- | Semi-chemical fluting paper | 8% |
| | 4805.19 | -- | Other | 8% |
| | | - | Testliner (recycled liner board) : | |
| | 4805.24 | -- | Weighing 150 g/m2 or less | 5% |
| | 4805.25 | -- | Weighing more than 150 g/m2 | 5% |
| | | - | Other : | |

| | | | | |
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| | 4805.92 | -- | Weighing more than 150 g/m ² but less than 225 g/m ² : | |
| | 4805.92.10 | --- | Box Board | 10% |
| | 4805.93 | -- | Weighing 225 g/m ² or more : | |
| | 4805.93.10 | --- | Box Board | 10% |
| 48.09 | | | 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. | |
| | 4809.90 | - | Other : | |
| | 4809.90.10 | --- | Carbon or similar copying papers | 10% |
| 48.10 | | | 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. | |
| | | - | Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fiber content consists of fibers obtained by a mechanical or chemi-mechanical process : | |
| | 4810.29 | -- | Other | 5% |
| 48.11 | | | Paper, paperboard, cellulose wadding and webs of cellulose fibers, coated, impregnated, covered, surface- coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10. | |
| | | --- | In strips or rolls of a width not exceeding 15 cm: | |
| | 4811.41.11 | ---- | With backing | 15% |
| | 4811.41.20 | --- | Printed wrappers for wrapping of soap | Rs.150 per kg |
| | | --- | Other: | |
| | 4811.41.91 | ---- | With backing | 15% |
| | 4811.49 | -- | Other : | |
| | 4811.49.10 | --- | In strips or rolls of a width not exceeding 15 cm | Rs.150 per kg |
| | 4811.49.20 | --- | Printed wrappers for wrapping of soap | Rs.150 per kg |
| | 4811.49.90 | --- | Other | 7% |
| | | - | Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) : | |
| | 4811.51 | -- | Bleached, weighing more than 150 g/m ² : | |

| | | | | |
|--------------|------------|-----|---|---------------|
| | 4811.51.20 | --- | Printed wrappers for wrapping of soap | Rs.150 per kg |
| | 4811.51.90 | --- | Other | 7% |
| | 4811.59 | -- | Other : | |
| | 4811.59.10 | --- | Coated with silicone | 7% |
| | 4811.59.20 | --- | Printed wrappers for wrapping of soap | Rs.150 per kg |
| | 4811.59.90 | --- | Other | 7% |
| | 4811.60 | - | Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol : | |
| | 4811.60.10 | --- | Printed wrappers for wrapping of soap | Rs.150 per kg |
| | 4811.60.90 | --- | Other | 7% |
| | 4811.90 | - | Other paper, paperboard, cellulose wadding and webs of cellulose fibers : | |
| | 4811.90.10 | --- | Printed wrappers for wrapping of soap | Rs.150 per kg |
| | 4811.90.20 | --- | Kraft paper and paperboard, laminated with aluminium foil, in rolls or reels of a width exceeding 75 cm | 7% |
| | 4811.90.30 | --- | Cellulose wadding in rolls of a width not exceeding 15 cm | 10% |
| | 4811.90.90 | --- | Other | 10% |
| | | | | |
| 48.14 | | | Wallpaper and similar wall coverings; window transparencies of paper. | |
| | | | | |
| | 4814.20 | - | Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics | 10% |
| | 4814.90. | - | Other : | |
| | 4814.90.10 | --- | Wall paper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven | 10% |
| | 4814.90.90 | --- | Other | 10% |
| | | | | |
| 48.16 | | | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes. | |
| | | | | |
| | 4816.90. | - | Other : | |
| | 4816.90.10 | --- | Carbon or similar copying papers | 10% |
| | | | | |

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| 48.17 | | | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery. | |
| | 4817.10 | - | Envelopes | 10% |
| | 4817.20 | - | Letter cards, plain postcards and correspondence cards | 10% |
| | 4817.30 | - | Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | 10% |
| 48.18 | | | Toilet paper and similar paper, cellulose wadding or webs of cellulose fibers, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibers. | |
| | 4818.10 | - | Toilet paper : | |
| | 4818.10.10 | --- | In rolls of a width not exceeding 15 cm | 15% |
| | 4818.10.90 | --- | Other | 5% |
| | 4818.20 | - | Handkerchiefs, cleansing or facial tissues and towels | 15% |
| | 4818.30 | - | Tablecloths and serviettes | 15% |
| | 4818.50 | - | Articles of apparel and clothing accessories : | |
| | 4818.50.90 | --- | Other | 15% |
| | 4818.90 | - | Other : | |
| | 4818.90.90 | --- | Other | 15% |
| 48.19 | | | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibers; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like. | |
| | 4819.10 | - | Cartons, boxes and cases, of corrugated paper or paperboard | 15% |
| | 4819.20 | - | Folding cartons, boxes and cases, of non-corrugated paper or paperboard | 15% |
| | 4819.30 | - | Sacks and bags, having a base of a width of 40 cm or more | 15% |
| | 4819.40 | - | Other sacks and bags, including cones : | |
| | 4819.40.90 | --- | Other | 10% |
| | 4819.50 | - | Other packing containers, including record sleeves | 10% |
| | 4819.60 | - | Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like | 10% |

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| 48.20 | | | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard. | |
| | 4820.10 | - | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles | 25% or Rs.180 per kg |
| | 4820.30 | - | Binders (other than book covers), folders and file covers | 25% or Rs.180 per kg |
| | 4820.40 | - | Manifold business forms and interleaved carbon sets | 25% or Rs.150 per kg |
| | 4820.50 | - | Albums for samples or for collections | 25% or Rs.150 per kg |
| | 4820.90 | - | Other | 25% or Rs.150 per kg |
| 48.21 | | | Paper or paperboard labels of all kinds, whether or not printed. | |
| | 4821.10 | - | Printed : | |
| | 4821.10.10 | --- | Printed wrappers for wrapping of soap | 25% or Rs.150 per kg |
| | 4821.10.90 | --- | Other | 15% |
| | 4821.90 | - | Other | 15% |
| 48.23 | | | Other paper, paperboard, cellulose wadding and webs of cellulose fibers, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibers. | |
| | | - | Trays, dishes, plates, cups and the like, of paper or paperboard : | |
| | 4823.61 | -- | Of bamboo | 10% |
| | 4823.69 | -- | Other | 10% |
| | 4823.90. | - | Other : | |
| | 4823.90.10 | --- | Self-adhesive paper, in strips or rolls | 8% |
| | 4823.90.20 | --- | U shaped drinking straws | 10% |
| | 4823.90.90 | --- | Other | 10% |
| 49.07 | | | Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; bank notes; cheque forms; stock, share or bond certificates and similar documents of title : | |

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| | 4907.00.10 | --- | Cheque leaves and cheque books other than travellers' cheques in any form | 10% |
| 49.09 | 4909.00 | | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. | 15% |
| 49.10 | 4910.00 | | Calendars of any kind, printed, including calendar blocks. | 30% or Rs.200 per kg |
| 49.11 | | | Other printed matter, including printed pictures and photographs. | |
| | 4911.10 | - | Trade advertising material, commercial catalogues and the like : | |
| | 4911.10.90 | --- | Other | 10% or Rs.200 per kg |
| | | - | Other : | |
| | 4911.91 | -- | Pictures, designs and photographs : | |
| | 4911.91.10 | --- | Printed pictures, and photographs in book form | 30% |
| | 4911.91.20 | --- | Other printed pictures and photographs | 30% |
| | 4911.99 | -- | Other : | |
| | 4911.99.20 | --- | Printed wrappers for wrapping of soap | Rs.180 per kg |
| | 4911.99.30 | --- | Lottery tickets, Telephone cards | 10% or Rs.250 per kg |
| | 4911.99.40 | --- | Material based on plastics of Subheadings 3920.10 to 3920.90 and for wrapping or packing of commodities | 10% or Rs.200 per kg |
| | 4911.99.50 | --- | Other printed labels, wrappers, and the like | 10% |
| | 4911.99.90 | --- | Other | 10% or Rs.200 per kg |
| 50.07 | | | Woven fabrics of silk or of silk waste. | |
| | 5007.10 | - | Fabrics of noil silk | Rs.70 per kg |
| | 5007.20 | - | Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk | Rs.70 per kg |
| | 5007.90 | - | Other fabrics | Rs.70 per kg |
| 51.11 | | | Woven fabrics of carded wool or carded fine animal hair | |
| | | - | Containing 85% or more by weight of wool or of fine animal hair : | |
| | 5111.11 | -- | Of a weight not exceeding 300 g/m ² | Rs.70 per kg |
| | 5111.19 | -- | Other | Rs.70 per kg |
| | 5111.20 | - | Other, mixed mainly or solely with man-made filaments | Rs.70 per kg |
| | 5111.30 | - | Other, mixed mainly or solely with man-made staple fibers | Rs.70 per kg |
| | 5111.90 | - | Other | Rs.70 per kg |
| 51.12 | | | Woven fabrics of combed wool or of combed fine animal hair. | |

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| | | - | Containing 85% or more by weight of wool or of fine animal hair : | |
| | 5112.11 | -- | Of a weight not exceeding 200 g/m ² | Rs.70 per kg |
| | 5112.19 | -- | Other | Rs.70 per kg |
| | 5112.20 | - | Other, mixed mainly or solely with man-made filaments | Rs.70 per kg |
| | 5112.30 | - | Other, mixed mainly or solely with man-made staple fibers | Rs.70 per kg |
| | 5112.90 | - | Other | Rs.70 per kg |
| | | | | |
| 51.13 | 5113.00 | | Woven fabrics of coarse animal hair or of horsehair. | Rs.70 per kg |
| | | | | |
| 52.08 | | | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m². | |
| | | | | |
| | | - | Unbleached : | |
| | 5208.11 | -- | Plain weave, weighing not more than 100 g/m ² : | |
| | 5208.11.20 | --- | Plain weave, weighing not more than 30 g/m ² | Rs.200 per kg |
| | 5208.11.90 | --- | Other | Rs.35 per kg |
| | 5208.12 | -- | Plain weave, weighing more than 100 g/m ² | Rs.50 per kg |
| | 5208.13 | -- | 3-thread or 4-thread twill, including cross twill | Rs.50 per kg |
| | 5208.19 | -- | Other fabrics | Rs.50 per kg |
| | | - | Bleached : | |
| | 5208.21 | -- | Plain weave, weighing not more than 100 g/m ² : | |
| | 5208.21.10 | --- | Plain weave, weighing not more than 30 g/m ² | Rs.200 per kg |
| | 5208.21.90 | --- | Other | Rs.70 per kg |
| | 5208.22 | -- | Plain weave, weighing more than 100 g/m ² | Rs.70 per kg |
| | 5208.23 | -- | 3-thread or 4-thread twill, including cross twill | Rs.70 per kg |
| | 5208.29 | -- | Other fabrics | Rs.70 per kg |
| | | - | Dyed : | |
| | 5208.31 | -- | Plain weave, weighing not more than 100 g/m ² | Rs.70 per kg |
| | 5208.32 | -- | Plain weave, weighing more than 100 g/m ² | Rs.70 per kg |
| | 5208.33 | -- | 3-thread or 4-thread twill, including cross twill | Rs.70 per kg |
| | 5208.39 | -- | Other fabrics | Rs.70 per kg |
| | | - | Of yarns of different colours : | |
| | 5208.41 | -- | Plain weave, weighing not more than 100 g/m ² | Rs.70 per kg |
| | 5208.42 | -- | Plain weave, weighing more than 100 g/m ² | Rs.70 per kg |
| | 5208.43 | -- | 3-thread or 4-thread twill, including cross twill | Rs.70 per kg |
| | 5208.49 | -- | Other fabrics | Rs.70 per kg |
| | | - | Printed : | |
| | 5208.51 | -- | Plain weave, weighing not more than 100 g/m ² | Rs.70 per kg |
| | 5208.52 | -- | Plain weave, weighing more than 100 g/m ² | Rs.70 per kg |
| | 5208.59 | -- | Other fabrics | Rs.70 per kg |
| | | | | |
| 52.09 | | | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m². | |
| | | | | |
| | | - | Unbleached : | |
| | 5209.11 | -- | Plain weave | Rs.50 per kg |
| | 5209.12 | -- | 3-thread or 4-thread twill, including cross twill | Rs.50 per kg |
| | 5209.19 | -- | Other fabrics | Rs.50 per kg |
| | | - | Bleached : | |
| | 5209.21 | -- | Plain weave | Rs.70 per kg |
| | 5209.22 | -- | 3-thread or 4-thread twill, including cross twill | Rs.70 per kg |

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| | 5209.29 | -- | Other fabrics | Rs.70 per kg |
| | | - | Dyed : | |
| | 5209.31 | -- | Plain weave | Rs.70 per kg |
| | 5209.32 | -- | 3-thread or 4-thread twill, including cross twill | Rs.70 per kg |
| | 5209.39 | -- | Other fabrics | Rs.70 per kg |
| | | - | Of yarns of different colours : | |
| | 5209.41 | -- | Plain weave | Rs.70 per kg |
| | 5209.42 | -- | Denim | Rs.70 per kg |
| | 5209.43 | -- | Other fabrics of 3-thread or 4-thread twill, including cross twill | Rs.70 per kg |
| | 5209.49 | -- | Other fabrics | Rs.70 per kg |
| | | - | Printed : | |
| | 5209.51 | -- | Plain weave | Rs.70 per kg |
| | 5209.52 | -- | 3-thread or 4-thread twill, including cross twill | Rs.70 per kg |
| | 5209.59 | -- | Other fabrics | Rs.70 per kg |
| | | | | |
| 52.10 | | | Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing not more than 200 g/m². | |
| | | - | Unbleached : | |
| | 5210.11 | -- | Plain weave | Rs.50 per kg |
| | 5210.19 | -- | Other fabrics | Rs.50 per kg |
| | | - | Bleached : | |
| | 5210.21 | -- | Plain weave | Rs.70 per kg |
| | 5210.29 | -- | Other fabrics | Rs.70 per kg |
| | | - | Dyed : | |
| | 5210.31 | -- | Plain weave | Rs.70 per kg |
| | 5210.32 | -- | 3-thread or 4-thread twill, including cross twill | Rs.70 per kg |
| | 5210.39 | -- | Other fabrics | Rs.70 per kg |
| | | - | Of yarns of different colours : | |
| | 5210.41 | -- | Plain weave | Rs.70 per kg |
| | 5210.49 | -- | Other fabrics | Rs.70 per kg |
| | | - | Printed : | |
| | 5210.51 | -- | Plain weave | Rs.70 per kg |
| | 5210.59 | -- | Other fabrics | Rs.70 per kg |
| | | | | |
| 52.11 | | | Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing more than 200 g/m². | |
| | | - | Unbleached : | |
| | 5211.11 | -- | Plain weave | Rs.50 per kg |
| | 5211.12 | -- | 3-thread or 4-thread twill, including cross twill | Rs.50 per kg |
| | 5211.19 | -- | Other fabrics | Rs.50 per kg |
| | 5211.20 | - | Bleached | Rs.70 per kg |
| | | - | Dyed : | |
| | 5211.31 | -- | Plain weave | Rs.70 per kg |
| | 5211.32 | -- | 3-thread or 4-thread twill, including cross twill | Rs.70 per kg |
| | 5211.39 | -- | Other fabrics | Rs.70 per kg |
| | | - | Of yarns of different colours : | |
| | 5211.41 | -- | Plain weave | Rs.70 per kg |
| | 5211.42 | -- | Denim | Rs.70 per kg |
| | 5211.43 | -- | Other fabrics of 3-thread or 4-thread twill, including cross twill | Rs.70 per kg |
| | 5211.49 | -- | Other fabrics | Rs.70 per kg |
| | | - | Printed : | |

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| | 5211.51 | -- | Plain weave | Rs.70 per kg |
| | 5211.52 | -- | 3-thread or 4-thread twill, including cross twill | Rs.70 per kg |
| | 5211.59 | -- | Other fabrics | Rs.70 per kg |
| 52.12 | | | Other woven fabrics of cotton. | |
| | | - | Weighing not more than 200 g/m ² : | |
| | 5212.11 | -- | unbleached | Rs.50 per kg |
| | 5212.12. | -- | Bleached | Rs.70 per kg |
| | 5212.13 | -- | Dyed | Rs.70 per kg |
| | 5212.14 | -- | Of yarns of different colours | Rs.70 per kg |
| | 5212.15 | -- | Printed | Rs.70 per kg |
| | | - | Weighing more than 200 g/m ² : | |
| | 5212.21 | -- | unbleached | Rs.50 per kg |
| | 5212.22 | -- | Bleached | Rs.70 per kg |
| | 5212.23 | -- | Dyed | Rs.70 per kg |
| | 5212.24 | -- | Of yarns of different colours | Rs.70 per kg |
| | 5212.25 | -- | Printed | Rs.70 per kg |
| 53.05 | | | Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock) : | |
| | | --- | Raw bristle fiber of coconut (coir) : | |
| | 5305.00.11 | ---- | Twisted | 5% |
| | 5305.00.12 | ---- | Not twisted | 5% |
| | 5305.00.13 | ---- | Bleached | 5% |
| | 5305.00.14 | ---- | Dyed | 5% |
| | | --- | Raw mattress fiber of coconut (coir) : | |
| | 5305.00.21 | ---- | Mixed with animal hair and not twisted | 5% |
| | 5305.00.22 | ---- | Other twisted | 5% |
| | 5305.00.23 | ---- | Other not twisted | 5% |
| | 5305.00.30 | --- | Raw mixed fiber of coconut (coir) twisted | 5% |
| | | --- | Raw omatt fiber of coconut (coir) : | |
| | 5305.00.41 | ---- | Twisted | 5% |
| | 5305.00.42 | ---- | Not twisted | 5% |
| | 5305.00.50 | --- | Raw fiber pith of coconut (raw format not processed) | 5% |
| | | --- | Other raw fiber of coconut (coir) : | |
| | 5305.00.61 | ---- | Twisted | 5% |
| | 5305.00.69 | ---- | Other | 5% |
| | | --- | Of coconut (coir) : | |

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| | 5305.00.71 | ---- | Moulded products for use in horticulture | 5% |
| | 5305.00.72 | ---- | Tow, noils and waste | 5% |
| | 5305.00.79 | ---- | Other | 5% |
| | | --- | Of abaca : | |
| | 5305.00.81 | ---- | Raw | 5% |
| | 5305.00.82 | ---- | Tow, noils and waste | 7% |
| | 5305.00.89 | ---- | Other | 7% |
| | | --- | Other : | |
| | 5305.00.94 | ---- | Other tow and waste | 7% |
| | 5305.00.99 | ---- | Other | 7% |
| | | | | |
| 53.09 | | | Woven fabrics of flax. | |
| | | | | |
| | | - | Containing 85% of more by weight of flax : | |
| | 5309.11 | -- | unbleached or bleached | Rs.70 per kg |
| | 5309.19 | -- | Other | Rs.70 per kg |
| | | - | Containing less than 85% by weight of flax : | |
| | 5309.21 | -- | unbleached or bleached | Rs.70 per kg |
| | 5309.29 | -- | Other | Rs.70 per kg |
| | | | | |
| 53.10 | | | Woven fabrics of jute or of other textile bast fibers of heading 53.03. | |
| | | | | |
| | 5310.10 | - | unbleached | 20% |
| | 5310.90 | - | Other | 20% |
| | | | | |
| 54.07 | | | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04. | |
| | | | | |
| | 5407.10 | - | Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters | Rs.70 per kg |
| | 5407.30 | - | Fabrics specified in Note 9 to Section XI | Rs.70 per kg |
| | | - | Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides : | |
| | 5407.41 | -- | unbleached or bleached | Rs.70 per kg |
| | 5407.42 | -- | Dyed | Rs.70 per kg |
| | 5407.43 | -- | Of yarns of different colours | Rs.70 per kg |
| | 5407.44 | -- | Printed | Rs.70 per kg |
| | | - | Other woven fabrics, containing 85% or more by weight of textured polyester filaments : | |
| | 5407.51 | -- | unbleached or bleached | Rs.70 per kg |
| | 5407.52 | -- | Dyed | Rs.70 per kg |
| | 5407.53 | -- | Of yarns of different colours | Rs.70 per kg |
| | 5407.54 | -- | Printed | Rs.70 per kg |
| | | - | Other woven fabrics, containing 85% or more by weight of polyester filaments : | |

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| | 5407.61 | -- | Containing 85% or more by weight of non-textured polyester filaments | Rs.70 per kg |
| | 5407.69 | -- | Other | Rs.70 per kg |
| | | - | Other woven fabrics, containing 85% or more by weight of synthetic filaments : | |
| | 5407.71 | -- | unbleached or bleached | Rs.70 per kg |
| | 5407.72 | -- | Dyed | Rs.70 per kg |
| | 5407.73 | -- | Of yarns of different colours | Rs.70 per kg |
| | 5407.74 | -- | Printed | Rs.70 per kg |
| | | - | Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton : | |
| | 5407.81 | -- | unbleached or bleached | Rs.70 per kg |
| | 5407.82 | -- | Dyed | Rs.70 per kg |
| | 5407.83 | -- | Of yarns of different colours | Rs.70 per kg |
| | 5407.84 | -- | Printed | Rs.70 per kg |
| | | - | Other woven fabrics: | |
| | 5407.91 | -- | unbleached or bleached | Rs.70 per kg |
| | 5407.92 | -- | Dyed | Rs.70 per kg |
| | 5407.93 | -- | Of yarns of different colours | Rs.70 per kg |
| | 5407.94 | -- | Printed | Rs.70 per kg |
| | | | | |
| 54.08 | | | Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05. | |
| | | | | |
| | 5408.10 | - | Woven fabrics obtained from high tenacity yarn of viscose rayon | Rs.70 per kg |
| | | - | Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like : | |
| | 5408.21 | -- | unbleached or bleached | Rs.70 per kg |
| | 5408.22 | -- | Dyed | Rs.70 per kg |
| | 5408.23 | -- | Of yarns of different colours | Rs.70 per kg |
| | 5408.24 | -- | Printed | Rs.70 per kg |
| | | - | Other woven fabrics : | |
| | 5408.31 | -- | unbleached or bleached | Rs.70 per kg |
| | 5408.32 | -- | Dyed | Rs.70 per kg |
| | 5408.33 | -- | Of yarns of different colours | Rs.70 per kg |
| | 5408.34 | -- | Printed | Rs.70 per kg |
| | | | | |
| 55.12 | | | Woven fabrics of synthetic staple fibers, containing 85% or more by weight of synthetic staple fibers. | |
| | | | | |
| | | - | Containing 85% or more by weight of polyester staple fibers : | |
| | 5512.11 | -- | unbleached or bleached | Rs.70 per kg |
| | 5512.19 | -- | Other | Rs.70 per kg |
| | | - | Containing 85% or more by weight of acrylic or modacrylic staple fibers : | |
| | 5512.21 | -- | unbleached or bleached | Rs.70 per kg |
| | 5512.29 | -- | Other | Rs.70 per kg |
| | | - | Other : | |
| | 5512.91 | -- | unbleached or bleached | Rs.70 per kg |
| | 5512.99 | -- | Other | Rs.70 per kg |
| | | | | |

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| 55.13 | | | Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m². | |
| | | | | |
| | | - | Unbleached or bleached : | |
| | 5513.11 | -- | Of polyester staple fibers, plain weave | Rs.70 per kg |
| | 5513.12 | -- | 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | Rs.70 per kg |
| | 5513.13 | -- | Other woven fabrics of polyester staple fibers | Rs.70 per kg |
| | 5513.19 | -- | Other woven fabrics | Rs.70 per kg |
| | | - | Dyed : | |
| | 5513.21 | -- | Of polyester staple fibers, plain weave | Rs.70 per kg |
| | 5513.23 | -- | Other woven fabrics of polyester staple fibers | Rs.70 per kg |
| | 5513.29 | -- | Other woven fabrics | Rs.70 per kg |
| | | - | Of yarns of different colours : | |
| | 5513.31 | -- | Of polyester staple fibers, plain weave | Rs.70 per kg |
| | 5513.39 | -- | Other woven fabrics | Rs.70 per kg |
| | | - | Printed : | |
| | 5513.41 | -- | Of polyester staple fibers, plain weave | Rs.70 per kg |
| | 5513.49 | -- | Other woven fabrics | Rs.70 per kg |
| | | | | |
| 55.14 | | | Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with cotton, of a weight exceeding 170 g/m². | |
| | | | | |
| | | - | Unbleached or bleached : | |
| | 5514.11 | -- | Of polyester staple fibers, plain weave | Rs.70 per kg |
| | 5514.12 | -- | 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | Rs.70 per kg |
| | 5514.19 | -- | Other woven fabrics | Rs.70 per kg |
| | | - | Dyed : | |
| | 5514.21 | -- | Of polyester staple fibers, plain weave | Rs.70 per kg |
| | 5514.22 | -- | 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | Rs.70 per kg |
| | 5514.23 | -- | Other woven fabrics of polyester staple fibers | Rs.70 per kg |
| | 5514.29 | -- | Other woven fabrics | Rs.70 per kg |
| | 5514.30 | - | Of yarns of different colours | Rs.70 per kg |
| | | - | Printed : | |
| | 5514.41 | -- | Of polyester staple fibers, plain weave | Rs.70 per kg |
| | 5514.42 | -- | 3-thread or 4-thread twill, including cross twill, of polyester staple fibers | Rs.70 per kg |
| | 5514.43 | -- | Other woven fabrics of polyester staple fibers | Rs.70 per kg |
| | 5514.49 | -- | Other woven fabrics | Rs.70 per kg |
| | | | | |
| 55.15 | | | Other woven fabrics of synthetic staple fibers. | |
| | | | | |
| | | - | Of polyester staple fibers : | |
| | 5515.11 | -- | Mixed mainly or solely with viscose rayon staple fibers | Rs.70 per kg |
| | 5515.12 | -- | Mixed mainly or solely with man-made filaments | Rs.70 per kg |
| | 5515.13 | -- | Mixed mainly or solely with wool or fine animal hair | Rs.70 per kg |
| | 5515.19 | -- | Other | Rs.70 per kg |

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| | - | Of acrylic or modacrylic staple fibres : | |
| 5515.21 | -- | Mixed mainly or solely with man-made filaments | Rs.70 per kg |
| 5515.22 | -- | Mixed mainly or solely with wool or fine animal hair | Rs.70 per kg |
| 5515.29 | -- | Other | Rs.70 per kg |
| | - | Other woven fabrics : | |
| 5515.91 | -- | Mixed mainly or solely with man-made filaments | Rs.70 per kg |
| 5515.99 | -- | Other | Rs.70 per kg |
| 55.16 | | Woven fabrics of artificial staple fibers. | |
| | - | Containing 85% or more by weight of artificial staple fibers : | |
| 5516.11 | -- | unbleached or bleached | Rs.70 per kg |
| 5516.12 | -- | Dyed | Rs.70 per kg |
| 5516.13 | -- | Of yarns of different colours | Rs.70 per kg |
| 5516.14 | -- | Printed | Rs.70 per kg |
| | - | Containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with man-made filaments : | |
| 5516.21 | -- | unbleached or bleached | Rs.70 per kg |
| 5516.22 | -- | Dyed | Rs.70 per kg |
| 5516.23 | -- | Of yarns of different colours | Rs.70 per kg |
| 5516.24 | -- | Printed | Rs.70 per kg |
| | - | Containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with wool or fine animal hair : | |
| 5516.31 | -- | unbleached or bleached | Rs.70 per kg |
| 5516.32 | -- | Dyed | Rs.70 per kg |
| 5516.33 | -- | Of yarns of different colours | Rs.70 per kg |
| 5516.34 | -- | Printed | Rs.70 per kg |
| | - | Containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with cotton : | |
| 5516.41 | -- | unbleached or bleached | Rs.70 per kg |
| 5516.42 | -- | Dyed | Rs.70 per kg |
| 5516.43 | -- | Of yarns of different colours | Rs.70 per kg |
| 5516.44 | -- | Printed | Rs.70 per kg |
| | - | Other : | |
| 5516.91 | -- | unbleached or bleached | Rs.70 per kg |
| 5516.92 | -- | Dyed | Rs.70 per kg |
| 5516.93 | -- | Of yarns of different colours | Rs.70 per kg |
| 5516.94 | -- | Printed | Rs.70 per kg |
| 56.01 | | Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps. | |
| | - | Wadding of textile materials and articles thereof: | |
| 5601.21 | -- | Of cotton | Rs.50 per kg |
| 5601.22 | -- | Of man-made fibers | Rs.50 per kg |
| 5601.29 | -- | Other | Rs.50 per kg |
| 5601.30 | - | Textile flock and dust and mill neps | Rs.50 per kg |
| 56.07 | | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics(+). | |
| | - | Of sisal or other textile fibers of the genus Agave : | |
| 5607.21 | -- | Binder or baler twine | 5% |

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| | | - | Of polyethylene or polypropylene : | |
| | 5607.41 | -- | Binder or baler twine | 15% or Rs.60 per kg |
| | 5607.49 | -- | Other : | |
| | 5607.49.90 | --- | Other | 15% or Rs.60 per kg |
| | 5607.50 | - | Of other synthetic fibers : | |
| | 5607.50.90 | --- | Other | 15% or Rs.160 per kg |
| | 5607.90 | - | Other : | |
| | 5607.90.20 | --- | Coir twine | 20% or Rs.100 per kg |
| | 5607.90.30 | --- | Coir rope | 15% or Rs.25 per kg |
| | 5607.90.40 | --- | Of jute or of other textile bast fibers of heading 53.03 | 15% or Rs.45 per kg |
| | 5607.90.90 | --- | Other | 15% or Rs.70 per kg |
| | | | | |
| 56.08 | | | Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials. | |
| | | | | |
| | | - | Of man-made textile materials : | |
| | 5608.19 | -- | Other | 15% or Rs.60 per kg |
| | 5608.90 | - | Other | 15% or Rs.60 per kg |
| | | | | |
| 57.01 | | | Carpets and other textile floor coverings, knotted, whether or not made up. | |
| | | | | |
| | 5701.10 | - | Of wool or fine animal hair | 20% |
| | 5701.90 | - | Of other textile materials : | |
| | 5701.90.10 | --- | Coir carpets and rugs | 20% |
| | 5701.90.20 | --- | Jute carpets | 20% |
| | 5701.90.90 | --- | Other | 20% |
| | | | | |
| 57.02 | | | Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs. | |
| | | | | |
| | 5702.20 | - | Floor coverings of coconut fibers (coir) : | |
| | 5702.20.10 | --- | Mats and rugs | 20% |
| | | | | |
| 57.05 | 5705.00 | | Other carpets and other textile floor coverings, whether or not made up. | 7% |
| | | | | |
| 58.01 | | | Woven pile fabrics and chemille fabrics, other than fabrics of heading 58.02 or 58.06. | |
| | | | | |
| | 5801.10 | - | Of wool or fine animal hair | Rs.70 per kg |
| | | - | Of cotton : | |
| | 5801.21 | -- | uncut weft pile fabrics | Rs.70 per kg |
| | 5801.22 | -- | Cut corduroy | Rs.70 per kg |

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| | 5801.23 | -- | Other weft pile fabrics | Rs.70 per kg |
| | 5801.26 | -- | Chenille fabrics | Rs.70 per kg |
| | 5801.27 | -- | Warp pile fabrics | Rs.70 per kg |
| | | - | Of man-made fibers : | |
| | 5801.31 | -- | uncut weft pile fabrics | Rs.70 per kg |
| | 5801.32 | -- | Cut corduroy | Rs.70 per kg |
| | 5801.33 | -- | Other weft pile fabrics | Rs.70 per kg |
| | 5801.36 | -- | Chenille fabrics | Rs.70 per kg |
| | 5801.37 | -- | Warp pile fabrics | Rs.70 per kg |
| | 5801.90 | - | Of other textile materials | Rs.70 per kg |
| | | | | |
| 58.02 | | | Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03. | |
| | | | | |
| | 5802.10 | - | Terry toweling and similar woven terry fabrics, of cotton | Rs. 50 per Kg |
| | 5802.20 | - | Terry toweling and similar woven terry fabrics, of other textile materials | Rs.70 per kg |
| | 5802.30 | - | Tufted textile fabrics | Rs.70 per kg |
| | | | | |
| 58.03 | 5803.00 | | Gauze, other than narrow fabrics of heading 58.06. | Rs.70 per kg |
| | | | | |
| 58.04 | | | Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02 to 60.06(+). | |
| | | | | |
| | 5804.10 | - | Tulles and other net fabrics : | |
| | | --- | Knotted netting: | |
| | 5804.10.11 | ---- | Of monofilament | Rs.35 per kg |
| | 5804.10.19 | ---- | Other | Rs.150 per kg |
| | 5804.10.90 | --- | Other | Rs.35 per kg |
| | | - | Mechanically made lace : | |
| | 5804.21 | -- | Of man-made fibers | Rs.70 per kg |
| | 5804.29 | -- | Of other textile materials | Rs.70 per kg |
| | 5804.30 | - | Hand-made lace | Rs.70 per kg |
| | | | | |
| 58.05 | 5805.00 | | Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up. | Rs.35 per kg |
| | | | | |
| 58.06 | | | Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs). | |
| | | | | |
| | 5806.10 | - | Woven pile fabrics (including terry toweling and similar terry fabrics) and chenille fabrics | Rs.70 per kg |
| | 5806.20 | - | Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread | Rs.70 per kg |
| | | - | Other woven fabrics : | |
| | 5806.31 | -- | Of cotton | Rs.70 per kg |

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| | 5806.32 | -- | Of man-made fibers | Rs.70 per kg |
| | 5806.39 | -- | Of other textile materials | Rs.70 per kg |
| | 5806.40 | - | Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | Rs.70 per kg |
| | | | | |
| 58.07 | | | Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered. | |
| | | | | |
| | 5807.10 | - | Woven | Rs.35 per kg |
| | 5807.90 | - | Other | Rs.35 per kg |
| | | | | |
| 58.08 | | | Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles. | |
| | | | | |
| | 5808.10 | - | Braids in the piece | Rs.35 per kg |
| | 5808.90 | - | Other | Rs.35 per kg |
| | | | | |
| 58.09 | 5809.00 | | Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included. | Rs.70 per kg |
| | | | | |
| 58.10 | | | Embroidery in the piece, in strips or in motifs(+). | |
| | | | | |
| | 5810.10 | - | Embroidery without visible ground | Rs.35 per kg |
| | | - | Other embroidery : | |
| | 5810.91 | -- | Of cotton | Rs.35 per kg |
| | 5810.92 | -- | Of man-made fibers | Rs.35 per kg |
| | 5810.99 | -- | Of other textile materials | Rs.35 per kg |
| | | | | |
| 58.11 | 5811.00 | | Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10. | Rs.70 per kg |
| | | | | |
| 59.01 | | | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations. | |
| | | | | |
| | 5901.10 | - | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer cover of books or the like | Rs.70 per kg |
| | 5901.90 | - | Other | Rs.70 per kg |
| | | | | |
| 59.03 | | | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02. | |
| | | | | |
| | 5903.10 | - | With poly(vinyl chloride) | |

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| | 5903.10.10 | --- | Woven tubular fabric made of the strip or like, obtained from materials heading 5404 of a lay-flat with not exceeding 750 mm whether or not printed | 20% or Rs.35 per kg |
| | 5903.10.90 | --- | Other | 20% or Rs. 100 per kg |
| | 5903.20 | - | With polyurethane: | |
| | 5903.20.10 | --- | Woven tubular fabric made of the strip or like, obtained from materials heading 5404 of a lay-flat with not exceeding 750 mm whether or not printed | 20% or Rs.35 per kg |
| | 5903.20.90 | --- | Other | 20% or Rs.70 per kg |
| | 5903.90 | - | Other | |
| | 5903.90.10 | --- | Woven tubular fabric made of the strip or like, obtained from materials heading 5404 of a lay-flat with not exceeding 750 mm whether or not printed | 20% or Rs.35 per kg |
| | 5903.90.90 | --- | Other | 20% or Rs.70 per kg |
| | | | | |
| 59.07 | 5907.00 | | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like. | Rs.35 per kg |
| | | | | |
| 60.01 | | | Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted. | |
| | | | | |
| | 6001.10 | - | "Long pile" fabrics | Rs.70 per kg |
| | | - | Looped pile fabrics : | |
| | 6001.21 | -- | Of cotton | Rs.70 per kg |
| | 6001.22 | -- | Of man-made fibers | Rs.70 per kg |
| | 6001.29 | -- | Of other textile materials | Rs.70 per kg |
| | | - | Other : | |
| | 6001.91 | -- | Of cotton | Rs.70 per kg |
| | 6001.92 | -- | Of man-made fibers | Rs.70 per kg |
| | 6001.99 | -- | Of other textile materials | Rs.70 per kg |
| | | | | |
| 60.02 | | | Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01. | |
| | | | | |
| | 6002.40 | - | Containing by weight 5% or more of elastomeric yarn but not containing rubber thread | Rs.70 per kg |
| | 6002.90 | - | Other | Rs.70 per kg |
| | | | | |
| 60.03 | | | Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02. | |
| | | | | |
| | 6003.10 | - | Of wool or fine animal hair | Rs.70 per kg |
| | 6003.20 | - | Of cotton | Rs.70 per kg |
| | 6003.30 | - | Of synthetic fibers | Rs.70 per kg |
| | 6003.40 | - | Of artificial fibers | Rs.70 per kg |
| | 6003.90 | - | Other | Rs.70 per kg |

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| 60.04 | | | Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01. | |
| | 6004.10. | - | Containing by weight 5% or more of elastomeric yarn but not containing rubber thread | Rs.70 per kg |
| | 6004.90 | - | Other | Rs.70 per kg |
| 60.05 | | | Warp knit fabrics (including those made on gallon knitting machines), other than those of headings 60.01 to 60.04 | |
| | 6005.21 | -- | unbleached or bleached | Rs.70 per kg |
| | 6005.22 | -- | Dyed | Rs.70 per kg |
| | 6005.23 | -- | Of yarns of different colours | Rs.70 per kg |
| | 6005.24 | -- | Printed | Rs.70 per kg |
| | | - | Of synthetic fibers : | |
| | 6005.35 | -- | Fabrics specified in Subheading Note 1 to this chapter | Rs.70 per kg |
| | 6005.36 | -- | Other, unbleached or bleached | Rs.70 per kg |
| | 6005.37 | -- | Other, dyed | Rs.70 per kg |
| | 6005.38 | -- | Other, of yarns of different colours | Rs.70 per kg |
| | 6005.39 | -- | Other, printed | Rs.70 per kg |
| | | - | Of artificial fibers : | |
| | 6005.41 | -- | unbleached or bleached | Rs.70 per kg |
| | 6005.42 | -- | Dyed | Rs.70 per kg |
| | 6005.43 | -- | Of yarns of different colours | Rs.70 per kg |
| | 6005.44 | -- | Printed | Rs.70 per kg |
| | 6005.90 | - | Other | Rs.70 per kg |
| 60.06 | | | Other knitted or crocheted fabrics. | |
| | 6006.10 | - | Of wool or fine animal hair | Rs.70 per kg |
| | | - | Of cotton : | |
| | 6006.21 | -- | unbleached or bleached | Rs.70 per kg |
| | 6006.22 | -- | Dyed | Rs.70 per kg |
| | 6006.23 | -- | Of yarns of different colours | Rs.70 per kg |
| | 6006.24 | -- | Printed | Rs.70 per kg |
| | | - | Of synthetic fibers : | |
| | 6006.31 | -- | unbleached or bleached | Rs.70 per kg |
| | 6006.32 | -- | Dyed | Rs.70 per kg |
| | 6006.33 | -- | Of yarns of different colours | Rs.70 per kg |
| | 6006.34 | -- | Printed | Rs.70 per kg |
| | | - | Of artificial fibers : | |
| | 6006.41 | -- | unbleached or bleached | Rs.70 per kg |
| | 6006.42 | -- | Dyed | Rs.70 per kg |
| | 6006.43 | -- | Of yarns of different colours | Rs.70 per kg |
| | 6006.44 | -- | Printed | Rs.70 per kg |
| | 6006.90 | - | Other | Rs.70 per kg |
| 61.01 | | | Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03. | |
| | 6101.20 | - | Of cotton | Rs.150 per Unit |

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| | 6101.30 | - | Of man-made fibers | Rs.150 per Unit |
| | 6101.90 | - | Of other textile materials | Rs.150 per Unit |
| 61.02 | | | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.04. | |
| | 6102.10 | - | Of wool or fine animal hair | Rs.200 per Unit |
| | 6102.20 | - | Of cotton | Rs.200 per Unit |
| | 6102.30 | - | Of man-made fibers | Rs.200 per Unit |
| | 6102.90 | - | Of other textile materials | Rs.200 per Unit |
| 61.03 | | | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. | |
| | 6103.10 | - | Suits | Rs.200 per Unit |
| | | - | Ensembles : | |
| | 6103.22 | -- | Of cotton | Rs.200 per Unit |
| | 6103.23 | -- | Of synthetic fibers | Rs.200 per Unit |
| | 6103.29 | -- | Of other textile materials | Rs.200 per Unit |
| | | - | Jackets and blazers : | |
| | 6103.31 | -- | Of wool or fine animal hair | Rs.200 per Unit |
| | 6103.32 | -- | Of cotton | Rs.200 per Unit |
| | 6103.33 | -- | Of synthetic fibers | Rs.200 per Unit |
| | 6103.39 | -- | Of other textile materials | Rs.200 per Unit |
| | | - | Trousers, bib and brace overalls, breeches and shorts: | |
| | 6103.41 | -- | Of wool or fine animal hair | Rs.200 per Unit |
| | 6103.42 | -- | Of cotton | Rs.200 per Unit |
| | 6103.43 | -- | Of synthetic fibers | Rs.200 per Unit |
| | 6103.49 | -- | Of other textile materials | Rs.200 per Unit |
| 61.04 | | | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. | |
| | | - | Suits : | |
| | 6104.13 | -- | Of synthetic fibers | Rs.200 per Unit |
| | 6104.19 | -- | Of other textile materials | Rs.200 per Unit |
| | | - | Ensembles : | |
| | 6104.22 | -- | Of cotton | Rs.200 per Unit |
| | 6104.23 | -- | Of synthetic fibers | Rs.200 per Unit |
| | 6104.29 | -- | Of other textile materials | Rs.200 per Unit |
| | | - | Jackets and blazers : | |
| | 6104.31 | -- | Of wool or fine animal hair | Rs.200 per Unit |
| | 6104.32 | -- | Of cotton | Rs.200 per Unit |
| | 6104.33 | -- | Of synthetic fibers | Rs.200 per Unit |
| | 6104.39 | -- | Of other textile materials | Rs.200 per Unit |
| | | - | Dresses : | |
| | 6104.41 | -- | Of wool or fine animal hair | Rs.200 per Unit |
| | 6104.42 | -- | Of cotton | Rs.200 per Unit |
| | 6104.43 | -- | Of synthetic fibers | Rs.200 per Unit |
| | 6104.44 | -- | Of artificial fibers | Rs.200 per Unit |
| | 6104.49 | -- | Of other textile materials | Rs.200 per Unit |

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| | - | Skirts and divided skirts : | |
| 6104.51 | -- | Of wool or fine animal hair | Rs.200 per Unit |
| 6104.52 | -- | Of cotton | Rs.200 per Unit |
| 6104.53 | -- | Of synthetic fibers | Rs.200 per Unit |
| 6104.59 | -- | Of other textile materials | Rs.200 per Unit |
| | - | Trousers, bib and brace overalls, breeches and shorts: | |
| 6104.61 | -- | Of wool or fine animal hair | Rs.200 per Unit |
| 6104.62 | -- | Of cotton | Rs.200 per Unit |
| 6104.63 | -- | Of synthetic fibers | Rs.200 per Unit |
| 6104.69 | -- | Of other textile materials | Rs.200 per Unit |
| 61.05 | | Men's or boys' shirts, knitted or crocheted. | |
| | | | |
| 6105.10 | - | Of cotton | Rs.200 per Unit |
| 6105.20 | - | Of man-made fibers | Rs.200 per Unit |
| 6105.90 | - | Of other textile materials | Rs.200 per Unit |
| 61.06 | | Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted. | |
| | | | |
| 6106.10 | - | Of cotton | Rs.200 per Unit |
| 6106.20 | - | Of man-made fibers | Rs.200 per Unit |
| 6106.90 | - | Of other textile materials | Rs.200 per Unit |
| 61.07 | | Men's or boy's underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted. | |
| | | | |
| | - | Underpants and briefs : | |
| 6107.11 | -- | Of cotton | Rs. 150 per unit |
| 6107.12 | -- | Of man-made fibers | Rs. 150 per unit |
| 6107.19 | -- | Of other textile materials | Rs. 150 per unit |
| | - | Nightshirts and pyjamas : | |
| 6107.21 | -- | Of cotton | Rs. 150 per unit |
| 6107.22 | -- | Of man-made fibers | Rs. 150 per unit |
| 6107.29 | -- | Of other textile materials | Rs. 150 per unit |
| | - | Other : | |
| 6107.91 | -- | Of cotton | Rs. 150 per unit |
| 6107.99 | -- | Of other textile materials | Rs. 150 per unit |
| 61.08 | | Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted. | |
| | | | |
| | - | Slips and petticoats : | |
| 6108.11 | -- | Of man-made fibers | Rs. 150 per unit |
| 6108.19 | -- | Of other textile materials | Rs. 150 per unit |
| | - | Briefs and panties : | |
| 6108.21 | -- | Of cotton | Rs. 150 per unit |
| 6108.22 | -- | Of man-made fibers | Rs. 150 per unit |
| 6108.29 | -- | Of other textile materials | Rs. 150 per unit |
| | - | Nightdresses and pyjamas : | |
| 6108.31 | -- | Of cotton | Rs. 150 per unit |
| 6108.32 | -- | Of man-made fibers | Rs. 150 per unit |
| 6108.39 | -- | Of other textile materials | Rs. 150 per unit |
| | - | Other : | |
| 6108.91 | -- | Of cotton | Rs. 150 per unit |

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| | 6108.92 | -- | Of man-made fibers | Rs. 150 per unit |
| | 6108.99 | -- | Of other textile materials | Rs. 150 per unit |
| 61.09 | | | T-shirts, singlets and other vests, knitted or crocheted. | |
| | 6109.10 | - | Of cotton | Rs.200 per Unit |
| | 6109.90 | - | Of other textile materials | Rs.200 per Unit |
| 61.10 | | | Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted. | |
| | | - | Of wool or fine animal hair : | |
| | 6110.11 | -- | Of wool | Rs.200 per Unit |
| | 6110.12 | -- | Of Kashmir (cashmere) goats | Rs.200 per Unit |
| | 6110.19 | -- | Other | Rs.200 per Unit |
| | 6110.20 | - | Of cotton | Rs.200 per Unit |
| | 6110.30 | - | Of man-made fibers | Rs.200 per Unit |
| | 6110.90 | - | Of other textile materials | Rs.200 per Unit |
| 61.11 | | | Babies' garments and clothing accessories, knitted or crocheted. | |
| | 6111.20 | - | Of cotton | Rs.150 per unit |
| | 6111.30 | - | Of synthetic fibers | Rs.150 per unit |
| | 6111.90 | - | Of other textile materials | Rs.150 per unit |
| 61.12 | | | Track suits, ski suits and swimwear, knitted or crocheted. | |
| | | - | Track suits: | |
| | 6112.11 | -- | Of cotton | Rs.150 per unit |
| | 6112.12 | -- | Of synthetic fibers | Rs.150 per unit |
| | 6112.19 | -- | Of other textile materials | Rs. 200 Per Unit |
| | 6112.20 | - | Ski suits | Rs. 200 Per Unit |
| | | - | Men's or boys' swimwear : | |
| | 6112.31 | -- | Of synthetic fibers | Rs. 200 Per Unit |
| | 6112.39 | -- | Of other textile materials | Rs. 200 Per Unit |
| | | - | Women's or girls' swimwear : | |
| | 6112.41 | -- | Of synthetic fibers | Rs. 200 Per Unit |
| | 6112.49 | -- | Of other textile materials | Rs. 200 Per Unit |
| 61.13 | 6113.00 | | Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07. | Rs.200 per kg |
| 61.14 | | | Other garments, knitted or crocheted. | |
| | 6114.20 | - | Of cotton | Rs.150 per kg |
| | 6114.30 | - | Of man-made fibers | Rs.150 per kg |
| | 6114.90 | - | Of other textile materials | Rs.150 per kg |
| 61.15 | | | Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted. | |

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|--------------|------------|-----|--|------------------|
| | 6115.10 | - | Graduated compression hosiery, (for example, stockings for varicose veins) | Rs.650 per kg |
| | | - | Other Panty hose and tights : | |
| | 6115.21 | -- | Of synthetic fibers, measuring per single yarn less than 67 decitex | Rs.650 per kg |
| | 6115.22 | -- | Of synthetic fibers, measuring per single yarn 67 decitex or more | Rs.650 per kg |
| | 6115.29 | -- | Of other textile materials | Rs.650 per kg |
| | 6115.30 | - | Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex | Rs.650 per kg |
| | | - | Other : | |
| | 6115.94 | -- | Of wool or fine animal hair | Rs.750 per kg |
| | 6115.95 | -- | Of cotton | Rs.750 per kg |
| | 6115.96 | -- | Of synthetic fibers | Rs.750 per kg |
| | 6115.99 | -- | Of other textile materials | Rs.750 per kg |
| | | | | |
| 61.16 | | | Gloves, mittens and mitts, knitted or crocheted. | |
| | | | | |
| | 6116.10 | - | Impregnated, coated, covered or laminated with plastics or rubber | Rs.150 per kg |
| | | - | Other : | |
| | 6116.91 | -- | Of wool or fine animal hair | Rs.150 per kg |
| | 6116.92 | -- | Of cotton | Rs.150 per kg |
| | 6116.93 | -- | Of synthetic fibers | Rs.150 per kg |
| | 6116.99 | -- | Of other textile materials | Rs.150 per kg |
| | | | | |
| 61.17 | | | Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories. | |
| | | | | |
| | 6117.10 | - | Shawls, scarves, mufflers, mantillas, veils and the like | Rs.150 per kg |
| | 6117.80 | - | Other accessories : | |
| | 6117.80.10 | --- | Knee and ankle guards | Rs.150 per kg |
| | 6117.80.20 | --- | Ties, bow ties and cravats | Rs.150 per kg |
| | 6117.80.90 | --- | Other | Rs.150 per kg |
| | | | | |
| 62.01 | | | Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03. | |
| | | | | |
| | 6201.20 | - | Of wool or fine animal hair | Rs. 200 Per Unit |
| | 6201.30 | - | Of cotton | Rs. 200 Per Unit |
| | 6201.40 | - | Of man-made fibres | Rs. 200 Per Unit |
| | 6201.90 | - | Of other textile materials | Rs. 200 Per Unit |
| | | | | |
| 62.02 | | | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind- jackets and similar articles, other than those of heading 62.04. | |
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| | 6202.20 | - | Of wool or fine animal hair | Rs. 200 Per Unit |
| | 6202.30 | - | Of cotton | Rs. 200 Per Unit |
| | 6202.40 | - | Of man-made fibres | Rs. 200 Per Unit |
| | 6202.90 | - | Of other textile materials | Rs. 200 Per Unit |
| 62.03 | | | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear). | |
| | | - | Suits : | |
| | 6203.11 | -- | Of wool or fine animal hair | Rs.200 per Unit |
| | 6203.12 | -- | Of synthetic fibers: | |
| | | --- | Woven by Handloom: | |
| | 6203.12.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6203.12.19 | ---- | Other | Rs.200 per Unit |
| | 6203.12.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6203.12.90 | --- | Other | Rs.200 per Unit |
| | 6203.19 | -- | Of other textile materials: | |
| | | --- | Woven by Handloom: | |
| | 6203.19.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6203.19.19 | ---- | Other | Rs.200 per Unit |
| | 6203.19.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6203.19.90 | --- | Other | Rs.200 per Unit |
| | 6203.22 | -- | Of cotton: | |
| | | --- | Woven by Handloom: | |
| | 6203.22.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6203.22.19 | ---- | Other | Rs.200 per Unit |
| | 6203.22.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6203.22.90 | --- | Other | Rs.200 per Unit |
| | 6203.23 | -- | Of synthetic fibers: | |
| | | --- | Woven by Handloom: | |
| | 6203.23.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6203.23.19 | ---- | Other | Rs.200 per Unit |
| | 6203.23.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6203.23.90 | --- | Other | Rs.200 per Unit |
| | 6203. 29 | -- | Of other textile materials: | |
| | | --- | Woven by Handloom: | |
| | 6203.29.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6203.29.19 | ---- | Other | Rs.200 per Unit |

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| | 6203.29.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6203.29.90 | --- | Other | Rs.200 per Unit |
| | | - | Jackets and blazers : | |
| | 6203.31 | -- | Of wool or fine animal hair | Rs.200 per Unit |
| | 6203.32 | -- | Of cotton: | |
| | | --- | Woven by Handloom: | |
| | 6203.32.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6203.32.19 | ---- | Other | Rs.200 per Unit |
| | 6203.32.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6203.32.90 | --- | Other | Rs.200 per Unit |
| | 6203.33 | -- | Of synthetic fibers: | |
| | | --- | Woven by Handloom: | |
| | 6203.33.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6203.33.19 | ---- | Other | Rs.200 per Unit |
| | 6203.33.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6203.33.90 | --- | Other | Rs.200 per Unit |
| | | | | |
| | 6203.39 | -- | Of other textile materials: | |
| | | --- | Woven by Handloom: | |
| | 6203.39.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6203.39.19 | ---- | Other | Rs.200 per Unit |
| | 6203.39.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6203.39.90 | --- | Other | Rs.200 per Unit |
| | | - | Trousers, bib and brace overalls, breeches and shorts : | |
| | 6203.41 | -- | Of wool or fine animal hair | Rs.200 per Unit |
| | 6203.42 | -- | Of cotton: | |
| | | --- | Woven by Handloom: | |
| | 6203.42.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6203.42.19 | ---- | Other | Rs.200 per Unit |
| | 6203.42.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6203.42.90 | --- | Other | Rs.200 per Unit |
| | 6203.43 | -- | Of synthetic fibers: | |
| | | --- | Woven by Handloom: | |
| | 6203.43.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6203.43.19 | ---- | Other | Rs.200 per Unit |
| | 6203.43.20 | --- | Other, printed by batik process | Rs.200 per Unit |

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| | 6203.43.90 | --- | Other | Rs.200 per Unit |
| | 6203.49 | -- | Of other textile materials: | |
| | | --- | Woven by Handloom: | |
| | 6203.49.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6203.49.19 | ---- | Other | Rs.200 per Unit |
| | 6203.49.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6203.49.90 | --- | Other | Rs.200 per Unit |
| | | | | |
| 62.04 | | | Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear). | |
| | | - | Suits : | |
| | 6204.11 | -- | Of wool or fine animal hair | Rs.200 per Unit |
| | 6204.12 | -- | Of cotton: | |
| | | --- | Woven by Handloom: | |
| | 6204.12.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6204.12.19 | ---- | Other | Rs.200 per Unit |
| | 6204.12.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6204.12.90 | --- | Other | Rs.200 per Unit |
| | 6204.13 | -- | Of synthetic fibres: | |
| | | --- | Woven by Handloom: | |
| | 6204.13.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6204.13.19 | ---- | Other | Rs.200 per Unit |
| | 6204.13.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6204.13.90 | --- | Other | Rs.200 per Unit |
| | 6204.19 | -- | Of other textile materials: | |
| | | --- | Woven by Handloom: | |
| | 6204.19.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6204.19.19 | ---- | Other | Rs.200 per Unit |
| | 6204.19.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6204.19.90 | --- | Other | Rs.200 per Unit |
| | | - | Ensembles : | |
| | 6204.21 | -- | Of wool or fine animal hair | Rs.200 per Unit |
| | 6204.22 | -- | Of cotton: | |
| | | --- | Woven by Handloom: | |
| | 6204.22.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6204.22.19 | ---- | Other | Rs.200 per Unit |

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|--|------------|------|---------------------------------|-----------------|
| | 6204.22.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6204.22.90 | --- | Other | Rs.200 per Unit |
| | 6204.23 | -- | Of synthetic fibres: | |
| | | --- | Woven by Handloom: | |
| | 6204.23.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6204.23.19 | ---- | Other | Rs.200 per Unit |
| | 6204.23.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6204.23.90 | --- | Other | Rs.200 per Unit |
| | 6204.29 | -- | Of other textile materials: | |
| | | --- | Woven by Handloom: | |
| | 6204.29.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6204.29.19 | ---- | Other | Rs.200 per Unit |
| | 6204.29.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6204.29.90 | --- | Other | Rs.200 per Unit |
| | | - | Jackets and blazers : | |
| | 6204.31 | -- | Of wool or fine animal hair | Rs.200 per Unit |
| | 6204.32 | -- | Of cotton: | |
| | | --- | Woven by Handloom: | |
| | 6204.32.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6204.32.19 | ---- | Other | Rs.200 per Unit |
| | 6204.32.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6204.32.90 | --- | Other | Rs.200 per Unit |
| | 6204.33 | -- | Of synthetic fibres: | |
| | | --- | Woven by Handloom: | |
| | 6204.33.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6204.33.19 | ---- | Other | Rs.200 per Unit |
| | 6204.33.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6204.33.90 | --- | Other | Rs.200 per Unit |
| | 6204.39 | -- | Of other textile materials: | |
| | | --- | Woven by Handloom: | |
| | 6204.39.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6204.39.19 | ---- | Other | Rs.200 per Unit |
| | 6204.39.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6204.39.90 | --- | Other | Rs.200 per Unit |
| | | - | Dresses : | |

| | | | |
|------------|------|---------------------------------|-----------------|
| 6204.41 | -- | Of wool or fine animal hair | Rs.200 per Unit |
| 6204.42 | -- | Of cotton: | |
| | --- | Woven by Handloom: | |
| 6204.42.11 | ---- | Printed by batik process | Rs.200 per Unit |
| 6204.42.19 | ---- | Other | Rs.200 per Unit |
| 6204.42.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| 6204.42.90 | --- | Other | Rs.200 per Unit |
| 6204.43 | -- | Of synthetic fibres | |
| | --- | Woven by Handloom: | |
| 6204.43.11 | ---- | Printed by batik process | Rs.200 per Unit |
| 6204.43.19 | ---- | Other | Rs.200 per Unit |
| 6204.43.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| 6204.43.90 | --- | Other | Rs.200 per Unit |
| 6204.44 | -- | Of artificial fibres | |
| | --- | Woven by Handloom: | |
| 6204.44.11 | ---- | Printed by batik process | Rs.200 per Unit |
| 6204.44.19 | ---- | Other | Rs.200 per Unit |
| 6204.44.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| 6204.44.90 | --- | Other | Rs.200 per Unit |
| 6204.49 | -- | Of other textile materials | |
| | --- | Woven by Handloom: | |
| 6204.49.11 | ---- | Printed by batik process | Rs.200 per Unit |
| 6204.49.19 | ---- | Other | Rs.200 per Unit |
| 6204.49.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| 6204.49.90 | --- | Other | Rs.200 per Unit |
| - | - | Skirts and divided skirts : | |
| 6204.51 | -- | Of wool or fine animal hair | Rs.200 per Unit |
| 6204.52 | -- | Of cotton: | |
| | --- | Woven by Handloom: | |
| 6204.52.11 | ---- | Printed by batik process | Rs.200 per Unit |
| 6204.52.19 | ---- | Other | Rs.200 per Unit |
| 6204.52.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| 6204.52.90 | --- | Other | Rs.200 per Unit |
| 6204.53 | -- | Of synthetic fibres: | |
| | --- | Woven by Handloom: | |
| 6204.53.11 | ---- | Printed by batik process | Rs.200 per Unit |

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|--------------|------------|------|---|-----------------|
| | 6204.53.19 | ---- | Other | Rs.200 per Unit |
| | 6204.53.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6204.53.90 | --- | Other | Rs.200 per Unit |
| | 6204.59 | -- | Of other textile materials: | |
| | | --- | Woven by Handloom: | |
| | 6204.59.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6204.59.19 | ---- | Other | Rs.200 per Unit |
| | 6204.59.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6204.59.90 | --- | Other | Rs.200 per Unit |
| | | - | Trousers, bib and brace overalls, breeches and shorts : | |
| | 6204.61 | -- | Of wool or fine animal hair | Rs.200 per Unit |
| | 6204.62 | -- | Of cotton: | |
| | | --- | Woven by Handloom: | |
| | 6204.62.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6204.62.19 | ---- | Other | Rs.200 per Unit |
| | 6204.62.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6204.62.90 | --- | Other | Rs.200 per Unit |
| | 6204.63 | -- | Of synthetic fibres: | |
| | | --- | Woven by Handloom: | |
| | 6204.63.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6204.63.19 | ---- | Other | Rs.200 per Unit |
| | 6204.63.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6204.63.90 | --- | Other | Rs.200 per Unit |
| | 6204.69 | -- | Of other textile materials: | |
| | | --- | Woven by Handloom: | |
| | 6204.69.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6204.69.19 | ---- | Other | Rs.200 per Unit |
| | 6204.69.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6204.69.90 | --- | Other | Rs.200 per Unit |
| | | | | |
| 62.05 | | | Men's or boys' shirts. | |
| | | | | |
| | 6205.20 | - | Of cotton: | |
| | | --- | Woven by Handloom: | |
| | 6205.20.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6205.20.19 | ---- | Other | Rs.200 per Unit |

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|--------------|------------|------|---|-----------------|
| | 6205.20.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6205.20.90 | --- | Other | Rs.200 per Unit |
| | 6205.30 | - | Of man-made fibres: | |
| | | --- | Woven by Handloom: | |
| | 6205.30.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6205.30.19 | ---- | Other | Rs.200 per Unit |
| | 6205.30.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6205.30.90 | --- | Other | Rs.200 per Unit |
| | 6205.90 | - | Of other textile materials : | |
| | 6205.90.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6205.90.19 | ---- | Other | Rs.200 per Unit |
| | 6205.90.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6205.90.90 | --- | Other | Rs.200 per Unit |
| | | | | |
| 62.06 | | | Women's or girls' blouses, shirts and shirt-blouses. | |
| | | | | |
| | 6206.10 | - | Of silk or silk waste: | |
| | | --- | Woven by Handloom: | |
| | 6206.10.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6206.10.19 | ---- | Other | Rs.200 per Unit |
| | 6206.10.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6206.10.90 | --- | Other | Rs.200 per Unit |
| | 6206.20 | - | Of wool or fine animal hair | Rs.200 per Unit |
| | 6206.30 | - | Of cotton: | |
| | | --- | Woven by Handloom: | |
| | 6206.30.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6206.30.19 | ---- | Other | Rs.200 per Unit |
| | 6206.30.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6206.30.90 | --- | Other | Rs.200 per Unit |
| | 6206.40 | - | Of man-made fibres: | |
| | | --- | Woven by Handloom: | |
| | 6206.40.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6206.40.19 | ---- | Other | Rs.200 per Unit |
| | 6206.40.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6206.40.90 | --- | Other | Rs.200 per Unit |
| | 6206.90 | - | Of other textile materials: | |

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| | | --- | Woven by Handloom: | |
| | 6206.90.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6206.90.19 | ---- | Other | Rs.200 per Unit |
| | 6206.90.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6206.90.90 | --- | Other | Rs.200 per Unit |
| | | | | |
| 62.07 | | | Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles. | |
| | | | | |
| | | - | Underpants and briefs : | |
| | 6207.11 | -- | Of cotton | Rs.200 per Unit |
| | 6207.19 | -- | Of other textile materials | Rs.200 per Unit |
| | | - | Nightshirts and pyjamas : | |
| | 6207.21 | -- | Of cotton: | |
| | | --- | Woven by Handloom: | |
| | 6207.21.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6207.21.19 | ---- | Other | Rs.200 per Unit |
| | 6207.21.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6207.21.90 | --- | Other | Rs.200 per Unit |
| | 6207.22 | -- | Of man-made fibres: | |
| | | --- | Woven by Handloom: | |
| | 6207.22.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6207.22.19 | ---- | Other | Rs.200 per Unit |
| | 6207.22.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6207.22.90 | --- | Other | Rs.200 per Unit |
| | 6207.29 | -- | Of other textile materials: | |
| | | --- | Woven by Handloom: | |
| | 6207.29.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6207.29.19 | ---- | Other | Rs.200 per Unit |
| | 6207.29.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6207.29.90 | --- | Other | Rs.200 per Unit |
| | | - | Other : | |
| | 6207.91 | -- | Of cotton: | |
| | | --- | Woven by Handloom: | |
| | 6207.91.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6207.91.19 | ---- | Other | Rs.200 per Unit |

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| | 6207.91.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6207.91.90 | --- | Other | Rs.200 per Unit |
| | 6207.99 | -- | Of other textile materials: | |
| | | --- | Woven by Handloom: | |
| | 6207.99.11 | ---- | Printed by batik process | Rs.200 per Unit |
| | 6207.99.19 | ---- | Other | Rs.200 per Unit |
| | 6207.99.20 | --- | Other, printed by batik process | Rs.200 per Unit |
| | 6207.99.90 | --- | Other | Rs.200 per Unit |
| | | | | |
| 62.08 | | | Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles. | |
| | | | | |
| | | - | Slips and petticoats : | |
| | 6208.11 | -- | Of man-made fibres: | |
| | | --- | Woven by Handloom: | |
| | 6208.11.11 | ---- | Printed by batik process | Rs.150 per unit |
| | 6208.11.19 | ---- | Other | Rs.150 per unit |
| | 6208.11.20 | --- | Other, printed by batik process | Rs.150 per unit |
| | 6208.11.90 | --- | Other | Rs.150 per unit |
| | 6208.19 | -- | Of other textile materials: | |
| | | --- | Woven by Handloom: | |
| | 6208.19.11 | ---- | Printed by batik process | Rs.150 per unit |
| | 6208.19.19 | ---- | Other | Rs.150 per unit |
| | 6208.19.20 | --- | Other, printed by batik process | Rs.150 per unit |
| | 6208.19.90 | --- | Other | Rs.150 per unit |
| | | - | Night dresses and pyjamas : | |
| | 6208.21 | -- | Of cotton: | |
| | | --- | Woven by Handloom: | |
| | 6208.21.11 | ---- | Printed by batik process | Rs.150 per unit |
| | 6208.21.19 | ---- | Other | Rs.150 per unit |
| | 6208.21.20 | --- | Other, printed by batik process | Rs.150 per unit |
| | 6208.21.90 | --- | Other | Rs.150 per unit |
| | 6208.22 | -- | Of man-made fibres: | |
| | | --- | Woven by Handloom: | |
| | 6208.22.11 | ---- | Printed by batik process | Rs.150 per unit |
| | 6208.22.19 | ---- | Other | Rs.150 per unit |

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| | 6208.22.20 | --- | Other, printed by batik process | Rs.150 per unit |
| | 6208.22.90 | --- | Other | Rs.150 per unit |
| | 6208.29 | -- | Of other textile materials: | |
| | | --- | Woven by Handloom: | |
| | 6208.29.11 | ---- | Printed by batik process | Rs.150 per unit |
| | 6208.29.19 | ---- | Other | Rs.150 per unit |
| | 6208.29.20 | --- | Other, printed by batik process | Rs.150 per unit |
| | 6208.29.90 | --- | Other | Rs.150 per unit |
| | | - | Other : | |
| | 6208.91 | -- | Of cotton: | |
| | | --- | Woven by Handloom: | |
| | 6208.91.11 | --- | Woven by Handloom: | Rs.150 per kg |
| | 6208.91.19 | ---- | Other | Rs.150 per kg |
| | 6208.91.20 | --- | Other, printed by batik process | Rs.150 per kg |
| | 6208.91.90 | --- | Other | Rs.150 per kg |
| | 6208.92 | -- | Of man-made fibres: | |
| | | --- | Woven by Handloom: | |
| | 6208.92.11 | ---- | Printed by batik process | Rs.150 per kg |
| | 6208.92.19 | ---- | Other | Rs.150 per kg |
| | 6208.92.20 | --- | Other, printed by batik process | Rs.150 per kg |
| | 6208.92.90 | --- | Other | Rs.150 per kg |
| | 6208.99 | -- | Of other textile materials: | |
| | | --- | Woven by Handloom: | |
| | 6208.99.11 | ---- | Printed by batik process | Rs.150 per kg |
| | 6208.99.19 | ---- | Other | Rs.150 per kg |
| | 6208.99.20 | --- | Other, printed by batik process | Rs.150 per kg |
| | 6208.99.90 | --- | Other | Rs.150 per kg |
| 62.09 | | | Babies' garments and clothing accessories. | |
| | 6209.20 | - | Of cotton | Rs.150 per kg |
| | 6209.30 | - | Of synthetic fibres | Rs.150 per kg |
| | 6209.90 | - | Of other textile materials | Rs.150 per kg |
| 62.10 | | | Garments, made up of fabrics of heading 56.02, 56.03, 59.06 or 59.07. | |
| | 6210.10 | - | Of fabrics of heading 56.02 or 56.03 | Rs.200 per kg |
| | 6210.20 | - | Other garments, of the type described in heading 62.01 | Rs.200 per Unit |

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| | 6210.30 | - | Other garments, of the type described in heading 62.02 | Rs.200 per Unit |
| | 6210.40 | - | Other men's or boys' garments | Rs.200 per kg |
| | 6210.50 | - | Other women's or girls' garments | Rs.200 per kg |
| 62.11 | | | Track suits, ski suits and swimwear; other garments. | |
| | 6211.11 | -- | Men's or boys' | Rs.200 per Unit |
| | 6211.12 | -- | Women's or girls' | Rs.200 per Unit |
| | 6211.20 | - | Ski suits | Rs.200 per Unit |
| | | - | Other garments, men's or boys' : | |
| | 6211.32 | -- | Of cotton: | |
| | | --- | Woven by Handloom: | |
| | 6211.32.11 | ---- | Printed by batik process | Rs.200 per kg |
| | 6211.32.19 | ---- | Other | Rs.200 per kg |
| | 6211.32.20 | --- | Other, printed by batik process | Rs.200 per kg |
| | 6211.32.90 | --- | Other | Rs.200 per kg |
| | 6211.33 | -- | Of man-made fibres: | |
| | | --- | Woven by Handloom: | |
| | 6211.33.11 | ---- | Printed by batik process | Rs.200 per kg |
| | 6211.33.19 | ---- | Other | Rs.200 per kg |
| | 6211.33.20 | --- | Other, printed by batik process | Rs.200 per kg |
| | 6211.33.90 | --- | Other | Rs.200 per kg |
| | 6211.39 | -- | Of other textile materials: | |
| | | --- | Woven by Handloom: | |
| | 6211.39.11 | ---- | Printed by batik process | Rs.200 per kg |
| | 6211.39.19 | ---- | Other | Rs.200 per kg |
| | 6211.39.20 | --- | Other, printed by batik process | Rs.200 per kg |
| | 6211.39.90 | --- | Other | Rs.200 per kg |
| | | - | Other garments, women's or girls' : | |
| | 6211.42 | -- | Of cotton : | |
| | | --- | Woven by Handloom: | |
| | 6211.42.11 | ---- | Saree, printed by Batik process | Rs.200 per kg |
| | 6211.42.12 | ---- | Other, saree | Rs.200 per kg |
| | 6211.42.13 | --- | Other, printed by Batik process | Rs.200 per kg |
| | 6211.42.19 | --- | Other | Rs.200 per kg |
| | | --- | Other: | |
| | 6211.42.91 | ---- | Saree, printed by Batik process | Rs.200 per kg |
| | 6211.42.92 | ---- | Other, saree | Rs.200 per kg |

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| | 6211.42.93 | --- | Other, printed by Batik process | Rs.200 per kg |
| | 6211.42.99 | --- | Other | Rs.200 per kg |
| | 6211.43 | -- | Of man-made fibres : | |
| | | --- | Woven by Handloom: | |
| | 6211.43.11 | ---- | Saree, printed by Batik process | Rs.200 per kg |
| | 6211.43.12 | ---- | Other, saree | Rs.200 per kg |
| | 6211.43.13 | --- | Other, printed by Batik process | Rs.200 per kg |
| | 6211.43.19 | --- | Other | Rs.200 per kg |
| | | --- | Other: | |
| | 6211.43.91 | ---- | Saree, printed by Batik process | Rs.200 per kg |
| | 6211.43.92 | ---- | Other, saree | Rs.200 per kg |
| | 6211.43.93 | --- | Other, printed by Batik process | Rs.200 per kg |
| | 6211.43.99 | --- | Other | Rs.200 per kg |
| | 6211.49 | -- | Of other textile materials : | |
| | | --- | Woven by Handloom: | |
| | 6211.49.11 | ---- | Saree, printed by Batik process | Rs.200 per kg |
| | 6211.49.12 | ---- | Other, saree | Rs.200 per kg |
| | 6211.49.13 | --- | Other, printed by Batik process | Rs.200 per kg |
| | 6211.49.19 | --- | Other | Rs.200 per kg |
| | | --- | Other: | |
| | 6211.49.91 | ---- | Saree, printed by Batik process | Rs.200 per kg |
| | 6211.49.92 | ---- | Other, saree | Rs.200 per kg |
| | 6211.49.93 | --- | Other, printed by Batik process | Rs.200 per kg |
| | 6211.49.99 | --- | Other | Rs.200 per kg |
| | | | | |
| 62.12 | | | Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted. | |
| | 6212.10 | - | Brassieres | Rs.200 per kg |
| | 6212.20 | - | Girdles and panty-girdles | Rs.200 per kg |
| | 6212.30 | - | Corselettes | Rs.200 per kg |
| | 6212.90 | - | Other | Rs.200 per kg |
| | | | | |
| 62.13 | | | Handkerchiefs. | |
| | 6213.20 | - | Of cotton: | |
| | | --- | Woven by Handloom: | |

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| | 6213.20.11 | ---- | Printed by batik process | Rs.200 per kg |
| | 6213.20.19 | ---- | Other | Rs.200 per kg |
| | 6213.20.20 | --- | Other, printed by batik process | Rs.200 per kg |
| | 6213.20.90 | --- | Other | Rs.200 per kg |
| | 6213.90 | - | Of other textile materials: | |
| | | --- | Woven by Handloom: | |
| | 6213.90.11 | ---- | Printed by batik process | Rs.200 per kg |
| | 6213.90.19 | ---- | Other | Rs.200 per kg |
| | 6213.90.20 | --- | Other, printed by batik process | Rs.200 per kg |
| | 6213.90.90 | --- | Other | Rs.200 per kg |
| | | | | |
| 62.14 | | | Shawls, scarves, mufflers, mantillas, veils and the like. | |
| | | | | |
| | 6214.10 | - | Of silk or silk waste: | |
| | | --- | Woven by Handloom: | |
| | 6214.10.11 | ---- | Printed by batik process | Rs.150 per unit |
| | 6214.10.19 | ---- | Other | Rs.150 per unit |
| | 6214.10.20 | --- | Other, printed by batik process | Rs.150 per unit |
| | 6214.10.90 | --- | Other | Rs.150 per unit |
| | 6214.20 | - | Of wool or fine animal hair | Rs.150 per unit |
| | 6214.30 | - | Of synthetic fibres: | |
| | | --- | Woven by Handloom: | |
| | 6214.30.11 | ---- | Printed by batik process | Rs.150 per unit |
| | 6214.30.19 | ---- | Other | Rs.150 per unit |
| | 6214.30.20 | --- | Other, printed by batik process | Rs.150 per unit |
| | 6214.30.90 | --- | Other | Rs.150 per unit |
| | 6214.40 | - | Of artificial fibres: | |
| | | --- | Woven by Handloom: | |
| | 6214.40.11 | ---- | Printed by batik process | Rs.150 per unit |
| | 6214.40.19 | ---- | Other | Rs.150 per unit |
| | 6214.40.20 | --- | Other, printed by batik process | Rs.150 per unit |
| | 6214.40.90 | --- | Other | Rs.150 per unit |
| | 6214.90 | - | Of other textile materials: | |
| | | --- | Woven by Handloom: | |
| | 6214.90.11 | ---- | Printed by batik process | Rs.150 per unit |
| | 6214.90.19 | ---- | Other | Rs.150 per unit |

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| | 6214.90.20 | --- | Other, printed by batik process | Rs.150 per unit |
| | 6214.90.90 | --- | Other | Rs.150 per unit |
| 62.16 | 6216.00 | | Gloves, mittens and mitts. | Rs.150 per kg |
| 63.01 | | | Blankets and travelling rugs. | |
| | 6301.10 | - | Electric blankets | Rs.200 per Unit |
| | 6301.20 | - | Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair | Rs.200 per kg |
| | 6301.30 | - | Blankets (other than electric blankets) and travelling rugs, of cotton | Rs.200 per kg |
| | 6301.40 | - | Blankets (other than electric blankets) and travelling rugs, of synthetic fibres | Rs.200 per kg |
| | 6301.90 | - | Other blankets and travelling rugs | Rs.200 per kg |
| 63.02 | | | Bed linen, table linen, toilet linen and kitchen linen. | |
| | 6302.10 | - | Bed linen, knitted or crocheted | Rs.200 per kg |
| | | - | Other bed linen, printed : | |
| | 6302.21 | -- | Of cotton: | |
| | | --- | Woven by Handloom: | |
| | 6302.21.11 | ---- | Printed by batik process | Rs.200 per kg |
| | 6302.21.19 | ---- | Other | Rs.200 per kg |
| | 6302.21.20 | --- | Other, printed by batik process | Rs.200 per kg |
| | 6302.21.90 | --- | Other | Rs.200 per kg |
| | 6302.22 | -- | Of man-made fibres: | |
| | | --- | Woven by Handloom: | |
| | 6302.22.11 | ---- | Printed by batik process | Rs.200 per kg |
| | 6302.22.19 | ---- | Other | Rs.200 per kg |
| | 6302.22.20 | --- | Other, printed by batik process | Rs.200 per kg |
| | 6302.22.90 | --- | Other | Rs.200 per kg |
| | 6302.29 | -- | Of other textile materials: | |
| | | --- | Woven by Handloom: | |
| | 6302.29.11 | ---- | Printed by batik process | Rs.200 per kg |
| | 6302.29.19 | ---- | Other | Rs.200 per kg |
| | 6302.29.20 | --- | Other, printed by batik process | Rs.200 per kg |
| | 6302.29.90 | --- | Other | Rs.200 per kg |
| | | - | Other bed linen : | |
| | 6302.31 | -- | Of cotton: | |

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| | 6302.31.10 | ---- | woven by Handloom | Rs.200 per kg |
| | 6302.31.90 | ---- | Other | Rs.200 per kg |
| | 6302.32 | -- | Of man-made fibres: | |
| | 6302.32.10 | ---- | woven by Handloom | Rs.200 per kg |
| | 6302.32.90 | ---- | Other | Rs.200 per kg |
| | 6302.39 | -- | Of other textile materials: | |
| | 6302.39.10 | ---- | woven by Handloom | Rs.200 per kg |
| | 6302.39.90 | ---- | Other | Rs.200 per kg |
| | 6302.40 | - | Table linen, knitted or crocheted | Rs.200 per kg |
| | 6302.51 | -- | Of cotton: | |
| | | --- | Woven by Handloom: | |
| | 6302.51.11 | ---- | Printed by batik process | Rs.200 per kg |
| | 6302.51.19 | ---- | Other | Rs.200 per kg |
| | 6302.51.20 | --- | Other, printed by batik process | Rs.200 per kg |
| | 6302.51.90 | --- | Other | Rs.200 per kg |
| | 6302.53 | -- | Of man-made fibres: | |
| | | --- | Woven by Handloom: | |
| | 6302.53.11 | ---- | Printed by batik process | Rs.200 per kg |
| | 6302.53.19 | ---- | Other | Rs.200 per kg |
| | 6302.53.20 | --- | Other, printed by batik process | Rs.200 per kg |
| | 6302.53.90 | --- | Other | Rs.200 per kg |
| | 6302.59 | -- | Of other textile materials: | |
| | | --- | Woven by Handloom: | |
| | 6302.59.11 | ---- | Printed by batik process | Rs.200 per kg |
| | 6302.59.19 | ---- | Other | Rs.200 per kg |
| | 6302.59.20 | --- | Other, printed by batik process | Rs.200 per kg |
| | 6302.59.90 | --- | Other | Rs.200 per kg |
| | 6302.60 | - | Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton: | |
| | 6302.60.10 | ---- | woven by Handloom | Rs.200 per kg |
| | 6302.60.90 | ---- | Other | Rs.200 per kg |
| | | - | Other : | |
| | 6302.91 | -- | Of cotton: | |
| | | --- | Woven by Handloom: | |
| | 6302.91.11 | ---- | Printed by batik process | Rs.200 per kg |

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| | 6302.91.19 | ---- | Other | Rs.200 per kg |
| | 6302.91.20 | --- | Other, printed by batik process | Rs.200 per kg |
| | 6302.91.90 | --- | Other | Rs.200 per kg |
| | 6302.93 | -- | Of man-made fibres: | |
| | | --- | Woven by Handloom: | |
| | 6302.93.11 | ---- | Printed by batik process | Rs.200 per kg |
| | 6302.93.19 | ---- | Other | Rs.200 per kg |
| | 6302.93.20 | --- | Other, printed by batik process | Rs.200 per kg |
| | 6302.93.90 | --- | Other | Rs.200 per kg |
| | 6302.99 | -- | Of other textile materials: | |
| | | --- | Woven by Handloom: | |
| | 6302.99.11 | ---- | Printed by batik process | Rs.200 per kg |
| | 6302.99.19 | ---- | Other | Rs.200 per kg |
| | 6302.99.20 | --- | Other, printed by batik process | Rs.200 per kg |
| | 6302.99.90 | --- | Other | Rs.200 per kg |
| 63.03 | | | Curtains (including drapes) and interior blinds; curtain or bed valances. | |
| | | - | Knitted or crocheted : | |
| | 6303.12 | -- | Of synthetic fibres | Rs.150 per kg |
| | 6303.19 | -- | Of other textile materials | Rs.150 per kg |
| | | - | Other : | |
| | 6303.91 | -- | Of cotton | Rs.150 per kg |
| | 6303.99 | -- | Of other textile materials | Rs.150 per kg |
| 63.04 | | | Other furnishing articles, excluding those of heading 94.04. | |
| | | - | Bedspreads : | |
| | 6304.19 | -- | Other: | |
| | 6304.19.10 | ---- | woven by Handloom | Rs.200 per kg |
| | 6304.19.90 | ---- | Other | Rs.200 per kg |
| | 6304.20 | - | Bed nets specified in Subheading Note 1 to this Chapter | Rs.200 per kg |
| | | - | Other : | |
| | 6304.91 | -- | Knitted or crocheted | Rs.200 per kg |
| | 6304.92 | -- | Not knitted or crocheted, of cotton: | |
| | 6304.92.10 | ---- | woven by Handloom | Rs.200 per kg |
| | 6304.92.90 | ---- | Other | Rs.200 per kg |
| | 6304.93 | -- | Not knitted or crocheted, of synthetic fibres: | |

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| | 6304.93.10 | ---- | woven by Handloom | Rs.200 per kg |
| | 6304.93.90 | ---- | Other | Rs.200 per kg |
| | 6304.99 | -- | Not knitted or crocheted, of other textile materials: | |
| | 6304.99.10 | ---- | woven by Handloom | Rs.200 per kg |
| | 6304.99.90 | ---- | Other | Rs.200 per kg |
| 63.05 | | | Sacks and bags, of a kind used for the packing of goods(+). | |
| | 6305.10 | - | Of jute or of other textile bast fibres of heading 53.03: | |
| | 6305.10.10 | --- | Jute bags not knitted or crocheted | 30% |
| | 6305.10.90 | --- | Other | 30% |
| | | - | Of man-made textile materials : | |
| | 6305.32 | -- | Flexible intermediate bulk containers | Rs.50 per kg |
| | 6305.33 | -- | Other, of polyethylene or polypropylene strip or the like | Rs.50 per kg |
| | 6305.39 | -- | Other | Rs.50 per kg |
| | 6305.90 | - | Of other textile materials | Rs.50 per kg |
| 63.06 | | | Tarpaulins, awnings and sunblinds; tents(including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods. | |
| | | - | Tarpaulins, awnings and sunblinds : | |
| | 6306.12 | -- | Of synthetic fibres | 20% |
| | 6306.19 | -- | Of other textile materials | 20% |
| | | - | Tents (including temporary canopies and similar articles) : | |
| | 6306.22 | -- | Of synthetic fibres | 30% |
| | 6306.29 | -- | Of other textile materials | 30% |
| | 6306.30 | - | Sails | 30% |
| | 6306.40 | - | Pneumatic mattresses | 30% |
| | 6306.90 | - | Other : | 30% |
| 63.07 | | | Other made up articles, including dress patterns. | |
| | 6307.10. | - | Floor-cloths, dish-cloths, dusters and similar cleaning cloths | 30% |
| | 6307.20 | - | Life-jackets and life-belts | 30% |
| | 6307.90.10 | --- | Face Mask | 30% |
| | 6307.90.90 | --- | Other | 30% |
| 63.08 | 6308.00 | | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale. | Rs. 50 per Kg |
| 63.09 | | | Worn clothing and other worn articles: | |
| | 6309.00.10 | --- | Blankets | 30% |
| | 6309.00.90 | --- | Other | 30% |

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| 63.10 | | | Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials. | |
| | | | | |
| | 6310.10 | - | Sorted : | |
| | 6310.10.10 | --- | used | 30% |
| | 6310.10.90 | --- | Other | 30% |
| | 6310.90. | - | Other : | |
| | 6310.90.10 | --- | used | 30% |
| | 6310.90.90 | --- | Other | 30% |
| | | | | |
| 64.01 | | | 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. | |
| | | | | |
| | 6401.10 | - | Footwear incorporating a protective metal toe-cap | Rs.700 per pair |
| | | - | Other footwear : | |
| | 6401.92 | -- | Covering the ankle but not covering the knee | Rs.700 per pair |
| | 6401.99 | -- | Other | Rs.700 per pair |
| | | | | |
| 64.02 | | | Other footwear with outer soles and uppers of rubber or plastics. | |
| | | | | |
| | | - | Sports footwear : | |
| | 6402.12 | -- | Ski-boots, cross-country ski footwear and snowboard boots | Rs.700 per pair |
| | 6402.19 | -- | Other: | |
| | 6402.19.19 | --- | Other | Rs.700 per pair |
| | 6402.20 | - | Footwear with upper straps or thongs assembled to the sole by means of plugs | Rs.700 per pair |
| | | - | Other footwear : | |
| | 6402.91 | -- | Covering the ankle | Rs.700 per pair |
| | 6402.99 | -- | Other | Rs.700 per pair |
| | | | | |
| 64.03 | | | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather. | |
| | | | | |
| | | - | Sports footwear : | |
| | 6403.12 | -- | Ski-boots, cross-country ski footwear and snowboard boots | Rs.700 per pair |
| | 6403.19 | -- | Other: | |
| | 6403.19.19 | --- | Other | Rs.700 per pair |
| | 6403.20 | - | Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | Rs.700 per pair |
| | 6403.40 | - | Other footwear, incorporating a protective metal toe-cap | Rs.700 per pair |
| | | - | Other footwear with outer soles of leather : | |
| | 6403.51 | -- | Covering the ankle | Rs.700 per pair |
| | 6403.59 | -- | Other | Rs.700 per pair |

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| | | - | Other footwear : | |
| | 6403.91 | -- | Covering the ankle | Rs.700 per pair |
| | 6403.99 | -- | Other | Rs.700 per pair |
| 64.04 | | | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials. | |
| | | - | Footwear with outer soles of rubber or plastics : | |
| | 6404.11 | -- | Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like | Rs.700 per pair |
| | 6404.19 | -- | Other | Rs.700 per pair |
| | 6404.20 | - | Footwear with outer soles of leather or composition leather | Rs.700 per pair |
| 64.05 | | | Other footwear. | |
| | 6405.10 | - | With uppers of leather or composition leather | Rs.700 per pair |
| | 6405.20 | - | With uppers of textile materials | Rs.700 per pair |
| | 6405.90 | - | Other | Rs.700 per pair |
| 64.06 | | | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in- soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof. | |
| | 6406.10 | - | uppers and parts thereof, other than stiffeners | 10% or Rs.1400 per kg |
| | 6406.20 | - | Outer soles and heels, of rubber or plastics : | |
| | 6406.20.90 | --- | Other | 15% or Rs.70 per Pair |
| | 6406.90 | - | Other : | |
| | 6406.90.91 | ---- | uppers attached to inner soles | Rs.800 per pair or 1300 per kg |
| 65.01 | 6501.00 | | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt. | 10% |
| 65.02 | 6502.00 | | Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed. | 10% |
| 65.04 | 6504.00 | | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. | 10% or Rs.150 per kg |
| 65.05 | | | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed. | |
| | 6505.00.10 | --- | Hair - nets of any material,whether or not lined or trimmed | 10% or Rs.150 per kg |
| | 6505.00.90 | --- | Other | 10% or Rs.150 per kg |

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| 65.06 | | | Other headgear, whether or not lined or trimmed. | |
| | 6506.10 | - | Safety headgear: | |
| | 6506.10.10 | --- | Basic safety helmets for worksites, mines and similar locations | 25% or Rs.300 per Unit |
| | 6506.10.20 | --- | Safety helmets of the kind worn by motor - cycle riders and covering the back of the head down to the base of the wearer's skull, (excluding those of the four National Sub divisions below), neither having a chin -guard protruding from the head cover, nor having provision for attaching such a chin guard,with or without a visor but not having a coated or tinted visor that obstructs identification of the wearer, imported subject to SLS- 517 standard. | Rs.250 per Unit |
| | 6506.10.30 | --- | Special safety helmets of the kind worn during motor vehicle/motor cycle racing or sporting events,or for special purposes such as security activities, imported subject to SLS - 517 (Category -A) standard and prior Import Control approval | Rs.150 per Unit |
| | 6506.10.40 | --- | Sporting safety helmets (elongated helmets) of the kind worn push-bicycle racing events, imported subject to prior Import Control approval | Rs.150 per Unit |
| | 6506.10.50 | --- | Half helmets (not covering the back of the skull) of the kind worn by motorcyclists, imported subject to prior Import Control approval | Rs.150 per Unit |
| | 6506.10.90 | --- | Other | Rs.150 per Unit |
| | | - | Other : | |
| | 6506.91 | -- | Of rubber or of plastics : | |
| | 6506.91.10 | --- | Bathing caps | 10% |
| | 6506.91.90 | --- | Other | 30% or Rs.200 per kg |
| | 6506.99 | -- | Of other materials : | |
| | 6506.99.10 | --- | Bathing caps | 10% |
| | 6506.99.90 | --- | Other | 30% or Rs.200 per kg |
| 65.07 | 6507.00 | | Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear. | 10% or Rs.150 per kg |
| 66.01 | | | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) . | |
| | 6601.10 | - | Garden or similar umbrellas | 30% or Rs.200 per Unit |
| | | - | Other : | |
| | 6601.91 | -- | Having a telescopic shaft | 30% or Rs.200 per Unit |
| | 6601.99 | -- | Other | 30% or Rs.200 per Unit |
| 66.02 | | | Walking-sticks, seat-sticks, whips, riding-crops and the like : | |

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| | 6602.00.90 | --- | Other | 10% |
| 67.01 | 6701.00 | | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes). | 10% |
| 67.02 | | | Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit. | |
| | 6702.10 | - | Of plastics | 35% or Rs.2000 per kg |
| | 6702.90 | - | Of other materials | 35% or Rs.2000 per kg |
| 67.03 | 6703.00 | | Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like. | 10% |
| 67.04 | | | Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included. | |
| | | - | Of synthetic textile materials : | |
| | 6704.11 | -- | Complete wigs | 10% |
| | 6704.19 | -- | Other | 10% |
| | 6704.20 | - | Of human hair | 10% |
| | 6704.90 | - | Of other materials | 10% |
| 68.01 | 6801.00 | | Setts, curbstones and flagstones, of natural stone (except slate). | 10% |
| 68.02 | | | Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate). | |
| | 6802.10 | - | Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder | 35% or Rs.70 per kg |
| | | - | Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface : | |
| | 6802.21 | -- | Marble, travertine and alabaster | 35% or Rs.35 per kg |
| | 6802.23 | -- | Granite | 15% or Rs. 40 per kg |
| | 6802.29 | -- | Other stone | 35% or Rs.30 per kg |
| | 6802.91 | -- | Marble, travertine and alabaster | |
| | 6802.91.90 | --- | Other | 35% or Rs.30 per kg |

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| | 6802.92 | -- | Other calcareous stone | 35% or Rs.30 per kg |
| | 6802.93 | -- | Granite | 35% or Rs.30 per kg |
| | 6802.99 | -- | Other Stone : | |
| | 6802.99.90 | --- | Other | 35% or Rs.30 per kg |
| | | | | |
| 68.03 | 6803.00 | | Worked slate and articles of slate or of agglomerated slate. | 30% or Rs.100 per kg |
| | | | | |
| 68.05 | | | Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up. | |
| | | | | |
| | 6805.10 | - | On a base of woven textile fabric only | 20% |
| | 6805.20 | - | On a base of paper or paperboard only | 20% |
| | 6805.30 | - | On a base of other materials | 20% |
| | | | | |
| 68.06 | | | Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 of Chapter 69. | |
| | | | | |
| | 6806.90 | - | Other | 25% or Rs.30 per kg |
| | | | | |
| 68.08 | 6808.00 | | Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders. | 20% or Rs.70 per kg |
| | | | | |
| 68.09 | | | Articles of plaster or of compositions based on plaster. | |
| | | | | |
| | | - | Boards, sheets, panels, tiles and similar articles, not ornamented : | |
| | 6809.11 | -- | Faced or reinforced with paper or paperboard only : | |
| | 6809.11.10 | --- | Waste gypsum wallboard or plaster boading arising from the demolishing of building | 35% or Rs.40 per kg |
| | 6809.11.20 | --- | Gypsum plaster board, both sides with un worked paper or paper board | 35% or Rs.20 per kg |
| | 6809.11.90 | --- | Other | 35% or Rs.40 per kg |
| | 6809.19 | -- | Other : | |
| | 6809.19.10 | --- | Waste gypsum wallboard or laster board arising from the demolishing of building | 35% or Rs.40 per kg |
| | 6809.19.90 | --- | Other | 35% or Rs.40 per kg |
| | 6809.90 | - | Other articles | 35% or Rs.40 per kg |
| | | | | |
| 68.10 | | | Articles of cement, of concrete or of artificial stone, whether or not reinforced. | |
| | | | | |
| | | - | Tiles, flagstones, bricks and similar articles : | |
| | 6810.11 | -- | Building blocks and bricks : | |

| | | | | |
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| | 6810.11.10 | --- | Concrete cement blocks encasing industrial waste sludge | 35% |
| | 6810.11.90 | --- | Other | 10% |
| | 6810.19 | -- | Other | 35% |
| | | - | Other articles : | |
| | 6810.91 | -- | Prefabricated structural components for building or civil engineering | 35% |
| | 6810.99 | -- | Other : | |
| | 6810.99.10 | --- | Concrete cement blocks encasing industrial waste sludge | 10% |
| | 6810.99.90 | --- | Other | 35% |
| | | | | |
| 68.11 | | | Articles of asbestos-cement, of cellulose fibre-cement or the like. | |
| | | | | |
| | 6811.40 | - | Containing asbestos : | |
| | 6811.40.10 | --- | Corrugated sheets | 10% |
| | 6811.40.20 | --- | Other sheets, panels, tiles and similar articles | 35% |
| | 6811.40.30 | --- | Tubes, pipes and tube or pipe fittings | 10% |
| | 6811.40.90 | --- | Other | 35% |
| | | - | Not containing asbestos : | |
| | 6811.81 | -- | Corrugated sheets | 10% |
| | 6811.82 | -- | Other sheets, panels, tiles and similar articles | 35% |
| | 6811.89 | -- | Other articles : | |
| | 6811.89.90 | --- | Other | 35% |
| | | | | |
| 68.14 | | | Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials. | |
| | | | | |
| | 6814.10 | - | Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support | 10% |
| | 6814.90 | - | Other | 10% |
| | | | | |
| 68.15 | | | Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included. | |
| | | | | |
| | | - | Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses : | |
| | 6815.11 | -- | Carbon fibres | 20% |
| | 6815.12 | -- | Fabrics of carbon fibres | 20% |
| | 6815.13 | -- | Other articles of carbon fibres | 20% |
| | 6815.19 | -- | Other | 20% |
| | 6815.20 | - | Articles of peat | 10% |
| | 6815.91 | -- | Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite | 10% |

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| | 6815.99 | -- | Other | 20% |
| 69.01 | | | Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths. | |
| | 6901.00.90 | --- | Other | 10% |
| 69.02 | | | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths. | |
| | 6902.10 | - | Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, or expressed as MgO, CaO or Cr ₂ O ₃ : | |
| | 6902.10.90 | --- | Other | 10% |
| | 6902.20 | - | Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products | 10% |
| | 6902.90 | - | Other | 10% |
| 69.04 | | | Ceramic building bricks, flooring blocks, support or filler tiles and the like. | |
| | 6904.10. | - | Building bricks | 30% |
| | 6904.90 | - | Other | 30% |
| 69.05 | | | Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods. | |
| | 6905.10 | - | Roofing tiles | 30% |
| | 6905.90 | - | Other | 30% |
| 69.06 | 6906.00 | | Ceramic pipes, conduits, guttering and pipe fittings. | 30% |
| 69.07 | | | Ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics. | |
| | | - | Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 : | |
| | 6907.21 | -- | Of a water absorption coefficient by weight not exceeding 0.5% : | |
| | 6907.21.10 | --- | Wall tiles | 35% or Rs.520 per m ² |
| | 6907.21.90 | --- | Other | 35% or Rs.520 per m ² |
| | 6907.22 | -- | Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%: | |
| | 6907.22.10 | --- | Wall tiles | 35% or Rs.520 per m ² |

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| | 6907.22.90 | --- | Other | 35% or Rs.520 per m2 |
| | 6907.23 | -- | Of a water absorption coefficient by weight exceeding 10%: | |
| | 6907.23.10 | --- | Wall tiles | 35% or Rs.520 per m2 |
| | 6907.23.90 | --- | Other | 35% or Rs.520 per m2 |
| | 6907.30 | - | Mosaic cubes and the like, other than those of subheading 6907.40: | 35% or Rs.520 per m2 |
| | 6907.40 | - | Finishing ceramics | 35% or Rs.520 per m2 |
| | | | | |
| | | | | |
| 69.09 | | | Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods . | |
| | | | | |
| | | - | Ceramic wares for laboratory, chemical of other technical uses : | |
| | 6909.11 | -- | Of porcelain or china | 10% |
| | 6909.12 | -- | Articles having a hardness equivalent to 9 or more on the Mohs scale | 10% |
| | 6909.19 | -- | Other : | |
| | 6909.19.90 | --- | Other | 10% |
| | 6909.90 | - | Other | 10% |
| | | | | |
| 69.10 | | | Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures. | |
| | | | | |
| | 6910.10 | - | Of porcelain or china : | |
| | 6910.10.10 | --- | Squatting pans | Rs.50 per kg |
| | 6910.10.90 | --- | Other | Rs.100 per kg |
| | 6910.90 | - | Other : | |
| | 6910.90.10 | --- | Squatting pans | Rs.50 per kg |
| | 6910.90.90 | --- | Other | Rs.100 per kg |
| | | | | |
| 69.11 | | | Tableware, kitchenware, other household articles and toilet articles, of porcelain or china. | |
| | | | | |
| | 6911.10 | - | Tableware and kitchenware | 10% or Rs.120 per kg |
| | 6911.90 | - | Other | 10% or Rs.120 per kg |
| | | | | |
| 69.12 | | | Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china : | |
| | | | | |

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| | 6912.00.10 | --- | Tableware | 10% or Rs.120 per kg |
| | 6912.00.90 | --- | Other | 10% or Rs.120 per kg |
| 69.13 | | | Statuettes and other ornamental ceramic articles. | |
| | 6913.10 | - | Of porcelain or china | Rs.80 per kg |
| | 6913.90 | - | Other : | |
| | 6913.90.10 | --- | Ornaments | Rs.80 per kg |
| | 6913.90.90 | --- | Other | Rs.80 per kg |
| 69.14 | | | Other ceramic articles. | |
| | 6914.10 | - | Of porcelain or china : | |
| | 6914.10.10 | --- | Handicraft | 10% or Rs.120 per kg |
| | 6914.10.90 | --- | Other | 10% or Rs.120 per kg |
| | 6914.90 | - | Other : | |
| | 6914.90.10 | --- | Handicraft | 10% or Rs.120 per kg |
| | 6914.90.90 | --- | Other | 10% or Rs.120 per kg |
| 70.04 | | | Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. | |
| | 7004.20 | - | Glass, coloured throughout the mass(body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | 10% |
| | 7004.90 | - | Other glass | 10% |
| 70.05 | | | Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. | |
| | 7005.10 | - | Non-wired glass, having an absorbent, reflecting or non-reflecting layer | 10% |
| | | - | Other non-wired glass : | |
| | 7005.21 | -- | Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground | 15% |
| | 7005.29 | -- | Other | 15% |
| | 7005.30 | - | Wired glass | 10% |
| 70.07 | | | Safety glass, consisting of toughened (tempered) or laminated glass. | |
| | | - | Toughened (tempered) safety glass : | |
| | 7007.11 | -- | Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels | 15% |
| | 7007.19 | -- | Other | 15% |
| | | - | Laminated safety glass : | |

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| | 7007.21 | -- | Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels | 5% |
| | 7007.29 | -- | Other | 5% |
| 70.09 | | | Glass mirrors, whether or not framed, including rear-view mirrors. | |
| | 7009.10. | - | Rear-view mirrors for vehicles | Rs.50 per kg |
| | | - | Other : | |
| | 7009.91 | -- | unframed | 10% or Rs.120 per kg |
| | 7009.92 | -- | Framed | 10% or Rs.120 per kg |
| 70.13 | | | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18). | |
| | 7013.10 | - | Of glass-ceramics | Rs.30 per kg |
| | | - | Stemware drinking glasses other than of glass-ceramics : | |
| | 7013.22 | -- | Of lead crystal | Rs.30 per kg |
| | 7013.28 | -- | Other | 10% or Rs.90 per kg |
| | | - | Other drinking glasses other than of glass-ceramics : | |
| | 7013.33 | -- | Of lead crystal | Rs.30 per kg |
| | 7013.37 | -- | Other | 10% or Rs.90 per kg |
| | | - | Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics : | |
| | 7013.41 | -- | Of lead crystal | Rs.30 per kg |
| | 7013.42 | -- | Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C | 10% or Rs.90 per kg |
| | 7013.49 | -- | Other | Rs.150 per kg |
| | | - | Other glassware : | |
| | 7013.91 | -- | Of lead crystal | Rs.30 per kg |
| | 7013.99 | -- | Other : | |
| | 7013.99.90 | --- | Other | 10% or Rs.90 per kg |
| 70.16 | | | Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms. | |
| | 7016.10 | - | Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes | 10% or Rs.100 per kg |
| | 7016.90 | - | Other | 10% or Rs.100 per kg |
| 70.19 | | | Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics). | |

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| | 7019.80 | - | Glass wool and articles of glass wool | 10% |
| | 7019.90 | - | Other : | |
| | 7019.90.10 | --- | Sanitary ware for indoor use | 10% |
| 71.13 | | | Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal. | |
| | 7113.19 | -- | Of other precious metal, whether or not plated or clad with precious metal : | |
| | | --- | Articles | |
| | 7113.19.11 | ---- | Of gold, 22 karat or less | 7% |
| | 7113.19.12 | ---- | Of gold, more than 22 karat | 7% |
| | 7113.19.19 | ---- | Other | 7% |
| 71.17 | | | Imitation Jewellery. | |
| | | - | Of base metal, whether or not plated with precious metal : | |
| | 7117.11 | -- | Cuff-links and studs | Rs.150 per kg |
| | 7117.90 | - | Other | Rs.150 per kg |
| 72.10 | | | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated . | |
| | | - | Otherwise plated or coated with zinc : | |
| | 7210.41 | -- | Corrugated | 10% |
| | 7210.49 | -- | Other : | |
| | 7210.49.90 | --- | Other | 10% |
| 72.13 | | | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel. | |
| | 7213.10 | - | Containing indentations, ribs, grooves or other deformations produced during the rolling process : | |
| | 7213.10.10 | --- | Flattened circles and modified rectangles | Rs.10 per kg |
| | 7213.10.90 | --- | Other | 10% or Rs.25 per kg |
| | 7213.20 | - | Other, of free-cutting steel | Rs.10 per kg |
| | | - | Other : | |
| | 7213.91 | -- | Of circular cross-section measuring less than 14 mm in diameter | |
| | 7213.91.10 | ---- | Circular cross-section measuring less than 8 mm | Rs.10 per kg |
| 72.14 | | | Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot- extruded, but including those twisted after rolling. | |
| | 7214.10 | - | Forged : | |
| | 7214.10.10 | --- | Flattened circles and modified rectangles | Rs.10 per kg |

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| | 7214.10.90 | --- | Other | 10% or Rs.40 per kg |
| | 7214.20 | - | Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling : | |
| | 7214.20.10 | --- | Flattened circles and modified rectangles | Rs.10 per kg |
| | 7214.20.90 | --- | Other | 10% or Rs.50 per kg |
| | 7214.30 | - | Other, of free-cutting steel | Rs.10 per kg |
| | | - | Other : | |
| | 7214.91 | -- | Of rectangular (other than square) cross-section : | |
| | 7214.91.10 | --- | Flat bars of a width not exceeding 30 mm and thickness not exceeding 6 mm, containing by weight less than 0.25% of carbon | 10% or Rs.40 per kg |
| | 7214.91.20 | --- | Other, containing by weight less than 0.25% of carbon, other than flat bars | 10% or Rs.40 per kg |
| | 7214.91.90 | --- | Other | Rs.10 per kg |
| | 7214.99 | -- | Other | Rs.10 per kg |
| | | | | |
| 72.16 | | | Angles, shapes and sections of iron or non-alloy steel (#). | |
| | | | | |
| | 7216.10 | - | u, I or H sections, not further worked than hot-rolled, hot- drawn or extruded, of a height of less than 80 mm | Rs.10 per kg |
| | | - | L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm : | |
| | 7216.21 | -- | L sections | 10% or Rs.40 per kg |
| | 7216.22 | -- | T sections | Rs.10 per kg |
| | | | | |
| 72.17 | | | Wire of iron or non-alloy steel . | |
| | | | | |
| | 7217.20 | - | Plated or coated with zinc : | |
| | 7217.20.20 | --- | Wire of a solid cross section in the shape of circles measuring 1.6 mm in diameter or more but not exceeding 4 mm | Rs.12 per kg |
| | 7217.20.90 | --- | Other | Rs.12 per kg |
| | 7217.90. | - | Other | |
| | 7217.90.10 | -- | Plated or coated with plastics | Rs.7 per kg |
| | 7217.90.90 | -- | Other | Rs.12 per kg |
| | | | | |
| 72.25 | | | Flat-rolled products of other alloy steel, of a width of 600 mm or more . | |
| | | | | |
| | | - | Other : | |
| | 7225.99 | -- | Other | 10% or Rs.35 per kg |
| | | | | |
| 72.29 | | | Wire of other alloy steel. | |
| | | | | |
| | 7229.90 | - | Other | Rs.12 per kg |
| | | | | |

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| 73.06 | | | Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel. | |
| | 7306.30 | - | Other, welded, of circular cross-section, of iron or non-alloy steel | 25% |
| | 7306.40 | - | Other, welded, of circular cross-section, of stainless steel : | |
| | 7306.40.10 | --- | Over 20 cm diameter | 7% |
| | 7306.40.90 | --- | Other | 7% |
| | | - | Other, welded, of non-circular cross-section : | |
| | 7306.61 | -- | Of square or rectangular cross-section : | |
| | 7306.61.90 | --- | Other | 25% |
| | 7306.69 | -- | Of other non-circular cross-section : | |
| | 7306.69.90 | --- | Other | 20% |
| | 7306.90 | - | Other : | |
| | 7306.90.90 | --- | Other | 20% |
| | | | | |
| 73.07 | | | Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. | |
| | | | | |
| | | - | Cast fittings : | |
| | 7307.11 | -- | Of non-malleable cast iron | 0% |
| | 7307.99 | -- | Other | 0% |
| | | | | |
| 73.08 | | | Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel. | |
| | 7308.10 | - | Bridges and bridge-sections | 10% |
| | 7308.20 | - | Towers and lattice masts: | |
| | 7308.20.10 | --- | For lamps, traffic signals, telecommunication purpose and the like other than goods in heading 94.05 | 15% |
| | 7308.20.90 | --- | Other | 10% |
| | 7308.30 | - | Doors, windows and their frames and thresholds for doors | 10% |
| | | - | Other: | |
| | 7308.90.10 | --- | For lamps, traffic signals, telecommunication purpose and the like other than goods in heading 94.05 | 15% |
| | 7308.90.90 | --- | Other | 10% |
| | | | | |

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| 73.09 | | | 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. | |
| | 7309.00.90 | --- | Other | 0% |
| 73.10 | | | 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 mechanical or thermal equipment. | |
| | 7310.10 | - | Of a capacity of 50 l or more : | |
| | 7310.10.90 | --- | Other | 0% |
| | 7310.29 | -- | Other : | |
| | 7310.29.90 | --- | Other | 0% |
| 73.13 | 7313.00 | | 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 | 10% |
| 73.14 | | | Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel (+). | |
| | | - | Woven cloth : | |
| | 7314.12 | -- | Endless bands for machinery, of stainless steel | 10% |
| | 7314.14 | -- | Other woven cloth, of stainless steel | 10% |
| | 7314.19 | -- | Other | 10% |
| | 7314.20 | - | Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more | 15% |
| | | - | Other grill, netting and fencing, welded at the intersection : | |
| | 7314.31 | -- | Plated or coated with zinc | 15% |
| | 7314.39 | -- | Other | 10% |
| | | - | Other cloth, grill, netting and fencing : | |
| | 7314.41 | -- | Plated or coated with zinc | 15% |
| | 7314.42 | -- | Coated with plastics | 15% |
| | 7314.49 | -- | Other | 15% |
| | 7314.50 | - | Expanded metal | 10% |
| 73.17 | 7317.00 | | Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper. | 10% or Rs.40 per kg |
| 73.18 | | | Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel . | |

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| | | - | Threaded articles : | |
| | 7318.11 | -- | Coach screws | Rs.7 per kg |
| | 7318.12 | -- | Other wood screws | 10% or Rs.20 per kg |
| 73.19 | | | Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, or iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included. | |
| | 7319.40 | - | Safety pins and other pins | 10% or Rs.20 per kg |
| 73.20 | | | Springs and leaves for springs, of iron or steel. | |
| | 7320.10 | - | Leaf-springs and leaves therefor | 10% or Rs.60 per kg |
| 73.21 | | | Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel. | |
| | | - | Cooking appliances and plate warmers : | |
| | 7321.11 | -- | For gas fuel or for both gas and other fuels | 10% |
| 73.22 | | | Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel. | |
| | | - | Radiators and parts thereof : | |
| | 7322.11 | -- | Of cast iron | 10% |
| | 7322.19 | -- | Other | 10% |
| | 7322.90 | - | Other | 10% |
| 73.23 | | | Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel. | |
| | 7323.10 | - | Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like | 25% or Rs.40 per kg |
| | | - | Other : | |
| | 7323.91 | -- | Of cast iron, not enamelled | 25% or Rs.25 per kg |
| | 7323.92 | -- | Of cast iron, enamelled | 25% or Rs.40 per kg |
| | 7323.93 | -- | Of stainless steel | 25% or Rs.120 per kg |
| | 7323.94 | -- | Of iron (other than cast iron) or steel, enamelled | 25% or Rs.40 per kg |
| | 7323.99 | -- | Other | 25% or Rs.40 per kg |
| 73.24 | | | Sanitary ware and parts thereof, of iron or steel. | |
| | 7324.10 | - | Sinks and wash basins, of stainless steel : | |

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| | 7324.10.10 | --- | Sinks | 20% |
| | | - | Baths : | |
| | 7324.21 | -- | Of cast iron, whether or not enamelled | 15% |
| | 7324.29 | -- | Other | 15% |
| | 7324.90 | - | Other, including parts | 10% |
| 74.08 | | | Copper wire. | |
| | | - | Of refined copper : | |
| | 7408.19 | -- | Other | 10% |
| 74.13 | 7413.00 | | Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated. | 10% |
| 74.15 | | | Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper (+). | |
| | 7415.10 | - | Nails and tacks, drawing pins, staples and similar articles | 10% or Rs.220 per kg |
| | | - | Other threaded articles : | |
| | 7415.33.10 | --- | Screws for wood | 10% or Rs.220 per kg |
| 74.18 | | | Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper. | |
| | 7418.10 | - | Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like | |
| | 7418.10.10 | --- | Pot scourers and scouring or polishing pads, gloves and the like | 20% |
| | 7418.10.20 | --- | Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper | 20% |
| | 7418.10.90 | --- | Other | 20% |
| | 7418.20 | - | Sanitary ware and parts thereof | 20% |
| 74.19 | | | Other articles of copper . | |
| | 7419.80 | - | Other | |
| | 7419.80.90 | -- | Other | 20% |
| 76.04 | | | Aluminium bars, rods and profiles. | |
| | 7604.10 | - | Of aluminium, not alloyed | 10% |
| | | - | Of aluminium alloys : | |
| | 7604.21 | -- | Hollow profiles | 10% |

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| 76.05 | | | Aluminium wire. | |
| | | - | Of aluminium, not alloyed : | |
| | 7605.19 | -- | Other | 10% |
| 76.08 | | | Aluminium tubes and pipes. | |
| | 7608.10 | - | Of aluminium, not alloyed | 10% |
| 76.10 | | | Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures | |
| | 7610.10 | - | Doors, windows and their frames and thresholds for doors | 20% or Rs.400 per kg |
| | 7610.90 | - | Other | |
| | 7610.90.90 | --- | Other | 15% |
| 76.12 | | | Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | |
| | 7612.90.20 | --- | Cans for filling beverages or foodstuff | 5% |
| 76.14 | | | Stranded wire, cables, plaited bands and the like, of aluminium not electrically insulated. | |
| | 7614.10 | - | With steel core | 10% |
| | 7614.90 | - | Other | 10% |
| 76.15 | | | Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium. | |
| | 7615.10 | - | Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like : | |
| | 7615.10.10 | --- | Pot scourers and scouring or polishing pads, gloves and the like | 10% |
| | 7615.10.20 | --- | Pressure cookers and parts thereof | 10% |
| | 7615.10.90 | --- | Other | 20% |
| | 7615.20 | - | Sanitary ware and parts thereof : | |
| | 7615.20.10 | --- | Sinks | 10% |

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| 76.16 | | | Other articles of aluminium. | |
| | | - | Other : | |
| | 7616.91 | -- | Cloth, grill, netting and fencing, of aluminium wire : | |
| | 7616.91.10 | --- | Gauze cloth, grill and netting, reinforcing fabric of aluminium wire | 10% |
| | 7616.99 | -- | Other : | |
| | 7616.99.20 | --- | Rubber coagulating pans | 10% |
| | 7616.99.40 | --- | Expanded metal of aluminium | 10% |
| | 7616.99.90 | --- | Other | 10% |
| 82.12 | | | Razors and razor blades (including razor blade blanks in strips). | |
| | 8212.10 | - | Razors : | |
| | 8212.10.90 | --- | Other | 10% |
| | 8212.90 | - | Other parts | 10% |
| 82.14 | | | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files). | |
| | 8214.10 | - | Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor | 10% or Rs.90 per kg |
| | 8214.20 | - | Manicure or pedicure sets and instruments (including nail files) | 10% or Rs.90 per kg |
| | 8214.90 | - | Other | 10% or Rs.90 per kg |
| 83.01 | | | Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal . | |
| | 8301.10 | - | Padlocks | Rs.35 per kg |
| | 8301.30 | - | Locks of a kind used for furniture | Rs.35 per kg |
| | 8301.40 | - | Other locks | Rs.35 per kg |
| | 8301.50 | - | Clasps and frames with clasps, incorporating locks | Rs.35 per kg |
| | 8301.60 | - | Parts | Rs.35 per kg |
| 83.02 | | | Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal. | |
| | 8302.10 | - | Hinges : | |
| | 8302.10.10 | --- | Of aluminium | Rs.35 per kg |
| | 8302.10.20 | --- | Of steel | 10% or Rs.110 per kg |

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| | 8302.10.90 | --- | Other | 10% or Rs.50 per kg |
| | 8302.20 | - | Castors | 10% or Rs.50 per kg |
| | 8302.30 | - | Other mountings, fittings and similar articles suitable for motor vehicles | Rs.20 per kg |
| | | - | Other mountings, fittings and similar articles : | |
| | 8302.41 | -- | Suitable for buildings | 10% or Rs.50 per kg |
| | 8302.42 | -- | Other, suitable for furniture | 10% or Rs.50 per kg |
| | 8302.49 | -- | Other | 10% or Rs.50 per kg |
| | 8302.50 | - | Hat-racks, hat-pegs, brackets and similar fixtures | 10% or Rs.50 per kg |
| | 8302.60 | - | Automatic door closers | Rs.20 per kg |
| | | | | |
| 83.03 | 8303.00 | | Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal. | 10% or Rs.50 per kg |
| | | | | |
| 83.04 | 8304.00 | | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03. | 10% or Rs.20 per kg |
| | | | | |
| 83.05 | | | Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal. | |
| | 8305.10 | - | Fittings for loose-leaf binders or files | 10% or Rs.90 per kg |
| | 8305.20 | - | Staples in strips | 10% or Rs.90 per kg |
| | 8305.90 | - | Other, including parts | 10% or Rs.90 per kg |
| | | | | |
| 83.06 | | | Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal. | |
| | 8306.10 | - | Bells, gongs and the like : | |
| | 8306.10.90 | --- | Other | 10% or Rs.90 per kg |
| | | - | Statuettes and other ornaments : | |
| | 8306.21 | -- | Plated with precious metal | 10% or Rs.90 per kg |
| | 8306.29 | -- | Other | 10% or Rs.90 per kg |
| | 8306.30 | - | Photograph, picture or similar frames; mirrors | 10% or Rs.90 per kg |
| | | | | |
| 83.07 | | | Flexible tubing of base metal, with or without fittings. | |
| | 8307.10 | -- | Of iron or steel : | |
| | 8307.10.10 | --- | Intended for transfer of liquefied petroleum gas | 7% |
| | 8307.10.90 | --- | Other | 7% |
| | 8307.90 | -- | Of other base metal : | |
| | 8307.90.10 | --- | Intended for transfer of liquefied petroleum gas | 7% |
| | 8307.90.90 | --- | Other | 7% |
| | | | | |

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| 83.09 | | | Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. | |
| | 8309.10 | - | Crown corks | Rs.150 per kg or Rs. 0.20 per Unit |
| | 8309.90 | - | Other : | |
| | 8309.90.10 | --- | Roll-over capsules | 10% or Rs.250 per kg or Rs. 0.5 per Unit |
| | 8309.90.20 | --- | Fastening of iron or steel for sealing bags | 10% or Rs.70 per kg |
| | 8309.90.90 | --- | Other | Rs.30 per kg |
| | | | | |
| 83.10 | 8310.00 | | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05. | 10% or Rs.120 per kg |
| | | | | |
| 84.13 | | | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators . | |
| | | | | |
| | 8413.60 | - | Other rotary positive displacement pumps | 10% |
| | 8413.70 | - | Other centrifugal pumps : | |
| | | --- | Water pumps except submersible pumps, having an inlet and outlet of a internal diameter not exceeding 15 cm : | |
| | 8413.70.11 | ---- | used | 10% |
| | 8413.70.19 | ---- | Other | 10% |
| | | | | |
| 84.15 | | | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated . | |
| | | | | |
| | 8415.10 | - | Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split system" : | |
| | 8415.10.10 | --- | used / reconditioned | 10% |
| | | --- | "Split system" : | |
| | 8415.10.21 | ---- | Of a capacity not exceeding 9,000 BTU | 10% or Rs.5,000 per unit |
| | 8415.10.22 | ---- | Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU | 10% or Rs.5,800 per unit |
| | 8415.10.23 | ---- | Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU | 10% or Rs.7000 per unit |
| | 8415.10.24 | ---- | Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU | 10% or Rs.9,800 per unit |
| | 8415.10.25 | ---- | Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU | 10% or Rs.13,200 per unit |
| | 8415.10.29 | ---- | Other | 10% |
| | | --- | Self-contained : | |
| | 8415.10.31 | ---- | Of a capacity not exceeding 9,000 BTU | 10% or Rs.3,200 per unit |

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| | 8415.10.32 | ---- | Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU | 10% or Rs.4,000 per unit |
| | 8415.10.33 | ---- | Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU | 10% or Rs.5,600 per unit |
| | 8415.10.34 | ---- | Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU | 10% or Rs.11,800 per unit |
| | 8415.10.35 | ---- | Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU | 10% or Rs.15,600 per unit |
| | 8415.10.39 | ---- | Other | 10% |
| | 8415.20 | - | Of a kind used for persons, in motor vehicles : | |
| | 8415.20.10 | --- | used / reconditioned | 10% |
| | 8415.20.90 | --- | Other | 10% |
| | 8415.90 | - | Parts : | |
| | | --- | Outdoor units of split type air conditioning machines : | |
| | 8415.90.11 | ---- | used / reconditioned | 10% or Rs.14,900 per Unit |
| | 8415.90.19 | ---- | Other | 10% or Rs.14,900 per Unit |
| | | --- | Indoor units of split type air conditioning machines : | |
| | 8415.90.21 | ---- | used / reconditioned | 10% or Rs.14,900 per Unit |
| | 8415.90.29 | ---- | Other | 10% or Rs.14,900 per Unit |
| | | | | |
| 84.18 | | | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15. | |
| | | | | |
| | 8418.30 | - | Freezers of the chest type, not exceeding 800 l capacity : | |
| | 8418.30.10 | --- | Not exceeding 566 l used / reconditioned | 10% |
| | 8418.30.20 | --- | Other, not exceeding 566 l | 10% |
| | 8418.40 | - | Freezers of the upright type, not exceeding 900 l capacity : | |
| | 8418.40.10 | --- | Not exceeding 566 l used / reconditioned | 10% |
| | 8418.40.20 | --- | Other, not exceeding 566 l | 10% |
| | 8418.91 | -- | Furniture designed to receive refrigerating or freezing equipment : | |
| | 8418.91.20 | --- | Other cabinets | 10% |
| | | | | |
| 84.21 | | | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases. | |
| | | | | |
| | 8421.23 | -- | Oil or petrol-filters for internal combustion engines: | |
| | 8421.23.90 | --- | Other | 10% |
| | | - | Filtering or purifying machinery and apparatus for gases : | |
| | 8421.31 | -- | Intake air filters for internal combustion engines | 10% |

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| | 8421.32 | -- | Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines. | 10% |
| | 8421.99 | -- | Other : | |
| | 8421.99.10 | --- | Replacement oil filter cartridges (elements) for internal combustion engines | 10% |
| | 8421.99.20 | --- | Replacement air filter cartridges (elements) for internal combustion engines | 10% |
| 84.23 | | | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds. | |
| | 8423.10 | - | Personal weighing machines, including baby scales; household scales : | |
| | 8423.10.20 | --- | Household scales | 10% |
| | | - | Other weighing machinery : | |
| | 8423.81 | -- | Having a maximum weighing capacity not exceeding 30 kg | 10% |
| | 8423.82 | -- | Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg | 10% |
| | 8423.90 | - | Weighing machine weights of all kinds; parts of weighing machinery : | |
| | 8423.90.10 | --- | Weights | 10% |
| 84.32 | | | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers. | |
| | 8432.90 | - | Parts : | |
| | 8432.90.10 | --- | For lawn or sports-ground rollers | 0% |
| 84.50 | | | Household or laundry-type washing machines, including machines which both wash and dry (+). | |
| | | - | Machines, each of a dry linen capacity not exceeding 10 kg : | |
| | 8450.11 | -- | Fully-automatic machines : | |
| | 8450.11.20 | --- | used / reconditioned | 10% |
| | | --- | Other, top loading : | |
| | 8450.11.31 | ---- | Of a dry linen capacity less than 4 kg | 10% or Rs.2,200 per unit |
| | 8450.11.32 | ---- | Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg | 10% or Rs.2,600 per unit |
| | 8450.11.33 | ---- | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg | 10% or Rs.3,100 per unit |
| | 8450.11.34 | ---- | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg | 10% or Rs.3,500 per unit |
| | 8450.11.39 | ---- | Other | 10% |
| | | --- | Other, front loading : | |
| | 8450.11.41 | ---- | Of a dry linen capacity less than 4 kg | 10% or Rs.2,600 per unit |

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| | 8450.11.42 | ---- | Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg | 10% or Rs.3,300 per unit |
| | 8450.11.43 | ---- | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg | 10% or Rs.3,800 per unit |
| | 8450.11.44 | ---- | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg | 10% or Rs.4,400 per unit |
| | 8450.11.49 | ---- | Other | 10% |
| | 8450.12 | -- | Other machines, with built-in centrifugal drier : | |
| | 8450.12.20 | --- | used / reconditioned | 10% |
| | | --- | Other : | |
| | 8450.12.31 | ---- | Of a dry linen capacity less than 4 kg | 10% or Rs.1,000 per unit |
| | 8450.12.32 | ---- | Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg | 10% or Rs.1,500 per unit |
| | 8450.12.33 | ---- | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg | 10% or Rs.2,000 per unit |
| | 8450.12.34 | ---- | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg | 10% or Rs.2,600 per unit |
| | 8450.12.39 | ---- | Other | 10% |
| | 8450.19 | -- | Other : | |
| | 8450.19.10 | --- | unassembled in completely knocked-down form | 0% |
| | 8450.19.20 | --- | used / reconditioned | 10% |
| | | --- | Other : | |
| | 8450.19.31 | ---- | Of a dry linen capacity less than 4 kg | 10% or Rs.1,000 per unit |
| | 8450.19.32 | ---- | Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg | 10% or Rs.1,500 per unit |
| | 8450.19.33 | ---- | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg | 10% or Rs.2,000 per unit |
| | 8450.19.34 | ---- | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg | 10% or Rs.2,600 per unit |
| | 8450.19.39 | ---- | Other | 10% |
| | | | | |
| 84.52 | | | Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles . | |
| | 8452.10 | - | Sewing machines of the household type : | |
| | 8452.10.10 | --- | Completely knocked-down, excluding furniture and stands | 5% |
| | 8452.10.90 | --- | Other | 5% |
| | 8452.90 | - | Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines : | |
| | 8452.90.10 | --- | Furniture, bases and covers for sewing machines and parts thereof | 10% |
| | | | | |
| 84.79 | | | Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. | |
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| | 8479.20 | - | Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils : | |
| | 8479.20.10 | --- | Special grinders, crushers, or presses for oil seeds or oleaginous fruits | 10% |
| 85.01 | | | Electric motors and generators (excluding generating sets). | |
| | 8501.40 | - | Other AC motors, single-phase : | |
| | 8501.40.20 | --- | Motors for fans of heading 8414.51 | 10% or Rs.220 per unit |
| 85.04 | | | Electrical transformers, static converters (for example, rectifiers) and inductors. | |
| | 8504.10 | - | Ballasts for discharge lamps or tubes : | |
| | 8504.10.10 | --- | Contaminated with or containing Polychlorinated biphenyls (PCB) | 8% |
| | 8504.10.90 | --- | Other | 8% |
| | 8504.22 | -- | Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA : | |
| | 8504.22.30 | --- | Other, contaminated with or containing Polychlorinated biphenyls (PCB) | 8% |
| | 8504.22.90 | --- | Other | 8% |
| | 8504.23 | -- | Having a power handling capacity exceeding 10,000 kVA : | |
| | 8504.23.10 | --- | Contaminated with or containing Polychlorinated biphenyls (PCB) | 8% |
| | 8504.23.90 | --- | Other | 8% |
| | 8504.33 | -- | Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA : | |
| | 8504.33.10 | --- | Contaminated with or containing Polychlorinated biphenyls (PCB) | 0% |
| | 8504.50 | - | Other inductors : | |
| | 8504.50.10 | --- | Contaminated with or containing Polychlorinated biphenyls (PCB) | 8% |
| | 8504.50.90 | --- | Other | 8% |
| | 8504.90 | - | Parts : | |
| | 8504.90.10 | --- | Contaminated with or containing Polychlorinated biphenyls (PCB) | 8% |
| | 8504.90.90 | --- | Other | 8% |
| 85.06 | | | Primary cells and primary batteries . | |
| | 8506.10 | - | Manganese dioxide : | |
| | 8506.10.10 | --- | Size "D" | 10% |

| | | | | |
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| 85.07 | | | Electric accumulators, including separators therefor, whether or not rectangular (including square). | |
| | 8507.10 | - | Lead-acid, of a kind used for starting piston engines : | |
| | 8507.10.10 | - | Sealed type accumulators filled with acid solution and ready for use | 10% or Rs.130 per Kg |
| | 8507.10.90 | --- | Other | 10% or Rs.130 per Kg |
| | 8507.90 | - | Parts | 0% |
| 85.09 | | | Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08. | |
| | 8509.40 | - | Food grinders and mixers; fruit or vegetable juice extractors | Rs.180 per unit |
| 85.12 | | | Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles. | |
| | 8512.20 | - | Other lighting or visual signalling equipment | 0% |
| 85.16 | | | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic 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 85.45. | |
| | 8516.10 | - | Electric instantaneous or storage water heaters and immersion heaters | 10% |
| | | - | Electric space heating apparatus and electric soil heating apparatus : | |
| | 8516.21 | -- | Storage heating radiators | 10% |
| | 8516.29 | -- | Other | 10% |
| | 8516.60 | - | Other ovens; cookers, cooking plates, boiling rings, grillers and roasters : | |
| | 8516.60.90 | --- | Other | 10% |
| 85.24 | | | Flat panel display modules, whether or not incorporating touch-sensitive screens. | |
| | | - | Without drivers or control circuits : | |
| | 8524.11 | -- | Of liquid crystals | 10% |
| | 8524.12 | -- | Of organic light-emitting diodes (OLED) | 10% |
| | 8524.19 | -- | Other | 10% |
| | | - | Other : | |
| | 8524.91 | -- | Of liquid crystals | 10% |
| | 8524.92 | -- | Of organic light-emitting diodes (OLED) | 10% |
| | 8524.99 | -- | Other | 10% |

| | | | | |
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| 85.27 | | | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock. | |
| | | - | Radio-broadcast receivers capable of operating without an external source of power : | |
| | 8527.19 | -- | Other : | 7% |
| 85.29 | | | Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. | |
| | 8529.10 | - | Aerials and aerial reflectors of all kinds; parts suitable for use therewith : | |
| | 8529.10.10 | --- | Parabolic antennas and parabolic reflector dishes for satellite television reception | 10% |
| | 8529.10.20 | --- | Other outdoor TV antennas / aerials | 10% or Rs.230 per Unit |
| | 8529.10.30 | --- | Other TV antennas / aerials | 10% |
| 85.34 | 8534.00 | | Printed circuits. | 0% |
| 85.36 | | | 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, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables. | |
| | | - | Lamp-holders, plugs and sockets : | |
| | 8536.61 | -- | Lamp-holders : | |
| | 8536.61.90 | --- | Other | 10% |
| | 8536.69 | -- | Other : | |
| | 8536.69.21 | ---- | 13A, plugs and sockets of Type-G as defined by international Electrotechnical Commission (IEC); adaptors, connection units etc. which are compatible with 13A plugs and sockets of Type-G as defined by IEC | 10% |
| | 8536.69.22 | ---- | Other shaver sockets, universal sockets and travel adaptors | 10% |
| | 8536.69.29 | ---- | Other | 10% |
| | 8536.69.90 | --- | Other | 10% |
| 85.38 | | | Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus | |
| | 8538.10 | - | Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products | 10% |

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| 85.39 | | | Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources. | |
| | | | | |
| | 8539.22 | -- | Other, of a power not exceeding 200 W and for a voltage exceeding 100 V | |
| | 8539.22.10 | --- | Sealed glass envelopes consist of filament imported for the manufacture of lamps | 10% or Rs.40 per unit |
| | 8539.22.20 | --- | Other, of a power not exceeding 25 W | 10% or Rs.40 per unit |
| | 8539.22.90 | --- | Other | 10% or Rs.40 per unit |
| | | - | Light-emitting diode (LED) light sources : | |
| | 8539.51 | -- | Light-emitting diode (LED) modules | 10% |
| | | | | |
| 85.44 | | | Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors. | |
| | | | | |
| | | - | Winding wire : | |
| | 8544.11 | -- | Of copper : | |
| | 8544.11.10 | --- | Lacquered enameled or anodized wire exceeding 0.120 mm (SWG 15.5 or AWG 14) and not exceeding 1.60 mm (SWG 41 or AWG 38) cross section | 10% |
| | 8544.20 | - | Co-axial cable and other co-axial electric conductors : | |
| | 8544.20.10 | --- | Co-axial cables | 10% |
| | 8544.20.90 | --- | Other | 10% |
| | | - | Other electric conductors, for a voltage not exceeding 1,000 V: | |
| | 8544.42 | -- | Fitted with connectors : | |
| | | --- | Other : | |
| | 8544.42.91 | ---- | Fitted with 13A, plugs and sockets of Type-G as defined by International Electrotechnical Commission | 10% |
| | 8544.42.99 | ---- | Other | 10% |
| | 8544.49 | -- | Other : | |
| | 8544.49.10 | --- | For a voltage not exceeding 80 V | 10% |
| | 8544.49.20 | --- | Other up to four cored unarmoured wire and cable not exceeding 16 mm ² conductor cross-section per core | 10% |
| | 8544.49.30 | --- | Other single and multi-cored wire and cable not exceeding 185 mm ² conductor cross-section per core | 10% |
| | 8544.49.40 | --- | Other armoured and underground cables not exceeding 150 mm ² conductor cross-section per core | 10% |
| | 8544.49.90 | --- | Other | 0% |
| | | | | |
| 85.49 | | | Electrical and electronic waste and scrap | |
| | | | | |
| | | - | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators : | |

| | | | | |
|--------------|------------|-----|---|----------------------------------|
| | 8549.11 | -- | Waste and scrap of lead-acid accumulators; spent lead-acid accumulators | |
| | 8549.11.10 | --- | Spent | 10% |
| | 8549.12 | -- | Other, containing lead, cadmium or mercury | |
| | 8549.12.10 | --- | Spent | 10% |
| | 8549.13 | -- | Sorted by chemical type and not containing lead, cadmium or mercury | |
| | 8549.13.10 | --- | Spent | 10% |
| | 8549.14 | -- | Unsorted and not containing lead, cadmium or mercury | |
| | 8549.14.10 | --- | Spent | 10% |
| | 8549.19 | -- | Other | |
| | 8549.19.10 | --- | Spent | 10% |
| | | | | |
| 87.08 | | | Parts and accessories of the motor vehicles of headings 87.01 to 87.05. | |
| | | | | |
| | 8708.22 | -- | Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter | 10% |
| | 8708.29 | -- | Other : | |
| | 8708.29.10 | --- | "Cut-portions" of bodies and cabs | 10% or Rs.80,000 per cut portion |
| | 8708.29.90 | --- | Other | 10% |
| | 8708.30 | - | Brakes and servo-brakes; parts thereof | 10% |
| | 8708.40 | - | Gear boxes and parts thereof | 10% |
| | 8708.50 | - | Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof | 10% |
| | 8708.70 | - | Road wheels and parts and accessories thereof : | |
| | 8708.70.10 | --- | Rims fitted with tyres, showing signs of wear | 10% |
| | 8708.70.20 | --- | Other, rims fitted with tyres | 10% |
| | 8708.70.90 | --- | Other | 10% |
| | 8708.80 | - | Suspension systems and parts thereof (including shock- absorbers) | 10% |
| | | - | Other parts and accessories : | |
| | 8708.91 | -- | Radiators and parts thereof : | |
| | 8708.91.10 | --- | Radiators | 30% or Rs.3,600 per unit |
| | 8708.91.20 | --- | Radiator cores | 30% or Rs.2,800 per unit |
| | 8708.91.90 | --- | Other | 30% |
| | 8708.92 | -- | Silencers (mufflers) and exhaust pipes; parts thereof | 10% |
| | 8708.93 | -- | Clutches and parts thereof | 10% |
| | 8708.94 | -- | Steering wheels, steering columns and steering boxes; parts thereof | 10% |
| | 8708.95 | -- | Safety airbags with inflater system; parts thereof | 10% |

| | | | | |
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| | 8708.99 | -- | Other : | |
| | 8708.99.20 | --- | Other new chassis not fitted with engines, but with or without fittings | 20% |
| | 8708.99.30 | --- | Other used chassis not fitted with engines, but with or without fittings | 20% |
| | 8708.99.40 | --- | "Cut-portions" of motor vehicles | 10% or Rs.150,000 per cut portion |
| | 8708.99.90 | --- | Other | 10% |
| 87.12 | | | Bicycles and other cycles (including delivery tricycles), not motorised : | |
| | 8712.00.20 | --- | used bicycle | 10% or Rs.2,400 per unit |
| | 8712.00.90 | --- | Other | 10% or Rs.2,400 per unit |
| 87.14 | | | Parts and accessories of vehicles of headings 87.11 to 87.13. | |
| | 8714.99 | -- | Other : | |
| | 8714.99.91 | ---- | Bicycle rims or wheels , fitted with new tyres, with or without tubes | 15% |
| | 8714.99.92 | ---- | Bicycle rims or wheels , fitted with tyres showing signs of wear, with or without tubes | 15% |
| | 8714.99.99 | ---- | Other | 10% |
| 87.15 | 8715.00 | | Baby carriages and parts thereof. | 10% |
| 87.16 | | | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof. | |
| | 8716.39 | -- | Other : | |
| | 8716.39.10 | --- | Not more than three years old | 10% |
| | 8716.39.20 | --- | More than three years old | 10% |
| | 8716.40 | - | Other trailers and semi-trailers : | |
| | 8716.40.10 | --- | Not more than five years old | 5% |
| | 8716.40.20 | --- | More than five years old | 5% |
| | 8716.80 | - | Other vehicles : | |
| | 8716.80.20 | --- | Wheelbarrows | 10% |
| | 8716.90 | - | Parts : | |
| | 8716.90.10 | --- | For wheelbarrows | 10% |
| 89.02 | | | Fishing vessels; factory ships and other vessels for processing or preserving fishery products: | |
| | | --- | Used: | |

| | | | | |
|--------------|------------|------|---|-----|
| | 8902.00.11 | ---- | Not more than two years old | 10% |
| | 8902.00.19 | ---- | Other | 10% |
| | 8902.00.90 | --- | Other | 10% |
| | | | | |
| 89.03 | | | Yachts and other vessels for pleasure or sports; rowing boats and canoes. | |
| | | | | |
| | | - | Inflatable (including rigid hull inflatable) boats : | |
| | 8903.11 | -- | Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg : | |
| | | --- | Used : | |
| | 8903.11.21 | ---- | not more than two years | 10% |
| | 8903.11.29 | ---- | Other | 10% |
| | 8903.11.90 | --- | Other | 10% |
| | 8903.12 | -- | Not designed for use with a motor and unladen (net) weight not exceeding 100 kg : | |
| | 8903.12.90 | --- | Other | 10% |
| | 8903.19 | -- | Other : | |
| | 8903.19.90 | --- | Other | 10% |
| | | - | Sailboats, other than inflatable, with or without auxiliary motor : | |
| | 8903.21 | -- | Of a length not exceeding 7.5 m : | |
| | | --- | Used: | |
| | 8903.21.11 | ---- | not more than two years | 10% |
| | 8903.21.19 | ---- | Other | 10% |
| | 8903.21.90 | --- | Other | 10% |
| | 8903.22 | - | Of a length exceeding 7.5 m but not exceeding 24 m : | |
| | | --- | Used: | |
| | 8903.22.11 | ---- | not more than two years | 10% |
| | 8903.22.19 | ---- | Other | 10% |
| | 8903.22.90 | --- | Other | 10% |
| | 8903.23 | -- | Of a length exceeding 24 m : | |
| | | --- | Used: | |
| | 8903.23.11 | ---- | not more than two years | 10% |
| | 8903.23.19 | ---- | Other | 10% |
| | 8903.23.90 | --- | Other | 10% |
| | | - | Motorboats, other than inflatable, not including outboard motorboats : | |
| | 8903.31 | -- | Of a length not exceeding 7.5 m : | |

| | | | | |
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| | 8903.31.90 | --- | Other | 10% |
| | 8903.32 | -- | Of a length exceeding 7.5 m but not exceeding 24 m : | |
| | 8903.32.90 | --- | Other | 10% |
| | 8903.33 | -- | Of a length exceeding 24 m : | |
| | 8903.33.90 | --- | Other | 10% |
| | | - | Other: | |
| | 8903.93 | -- | Of a length not exceeding 7.5 m : | |
| | 8903.93.90 | --- | Other | 10% |
| | 8903.99 | - | Other : | |
| | 8903.99.90 | --- | Other : | 10% |
| | | | | |
| 89.04 | | | Tugs and pusher craft. | |
| | | | | |
| | 8904.00.10 | --- | Not exceeding a Dead Weight Tonnage of 500 MT | 10% |
| | | | | |
| 90.01 | | | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, un-mounted, other than such elements of glass not optically worked. | |
| | | | | |
| | 9001.40 | - | Spectacle lenses of glass | 10% |
| | 9001.50 | - | Spectacle lenses of other materials : | |
| | 9001.50.90 | --- | Worked | 10% or Rs.40 per Pair |
| | | | | |
| 90.03 | | | Frames and mountings for spectacles, goggles or the like, and parts thereof. | |
| | | | | |
| | | - | Frames and mountings : | |
| | 9003.11 | -- | Of plastics | 10% |
| | 9003.19 | -- | Of other materials : | |
| | 9003.19.90 | --- | Other | 10% |
| | | | | |
| 90.17 | | | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, calipers), not specified or included elsewhere in this Chapter. | |
| | | | | |
| | 9017.20 | - | Other drawing, marking-out or mathematical calculating instruments : | |
| | 9017.20.10 | --- | Protractors (radius 10 cm and below) | 10% |

| | | | | |
|--------------|------------|-----|--|----------------|
| | 9017.20.20 | --- | Rulers 30 cm and below | 10% |
| | 9017.20.30 | --- | Triangular set squares shortest side 17.5 cm or below | 10% |
| | 9017.20.40 | --- | Dividers and compasses | 10% |
| | 9017.20.50 | --- | Sets of mathematical instruments used by school children, with a ruler not exceeding 15 cm packed in metal or plastic | 10% |
| | | | | |
| 91.05 | | | Other clocks. | |
| | | | | |
| | | - | Wall clocks : | |
| | 9105.21 | -- | Electrically operated | Rs.70 per unit |
| | 9105.29 | -- | Other | Rs.70 per unit |
| | | | | |
| 91.07 | 9107.00 | | Time switches with clock or watch movement or with synchronous motor. | 10% |
| | | | | |
| 91.08 | | | Watch movements, complete and assembled. | |
| | | | | |
| | | - | Electrically operated : | |
| | 9108.11 | -- | With mechanical display only or with a device to which a mechanical display can be incorporated | 10% |
| | 9108.12 | -- | With opto-electronic display only | 10% |
| | 9108.19 | -- | Other | 10% |
| | 9108.20 | - | With automatic winding | 10% |
| | 9108.90 | - | Other | 10% |
| | | | | |
| 91.09 | | | Clock movements, complete and assembled. | |
| | | | | |
| | 9109.10. | - | Electrically operated | 10% |
| | 9109.90 | - | Other | 10% |
| | | | | |
| 91.10 | | | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements. | |
| | | | | |
| | | --- | Other : | |
| | 9110.11 | - | Complete movements, unassembled or partly assembled (movement sets) | 10% |
| | 9110.12 | -- | Incomplete movements, assembled | 10% |
| | 9110.19 | -- | Rough movements | 10% |
| | 9110.90 | - | Other | 10% |
| | | | | |
| 91.11 | | | Watch cases and parts thereof. | |
| | | | | |
| | 9111.10 | - | Cases of precious metal or of metal clad with precious metal | 10% |
| | 9111.20 | - | Cases of base metal, whether or not gold-or silver-plated | 10% |
| | 9111.80 | - | Other cases | 10% |
| | 9111.90 | - | Parts | 10% |
| | | | | |
| 91.12 | | | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof. | |
| | | | | |

| | | | | |
|--------------|------------|-----|---|----------------------|
| | 9112.20 | - | Cases | 10% or Rs.140 per Kg |
| | 9112.90 | - | Parts | 10% or Rs.140 per Kg |
| 91.13 | | | Watch straps, watch bands and watch bracelets, and parts thereof. | |
| | 9113.10 | - | Of precious metal or of metal clad with precious metal | 10% |
| | 9113.20 | - | Of base metal, whether or not gold-or silver-plated | 10% |
| | 9113.90 | - | Other | 10% |
| 91.14 | | | Other clock or watch parts. | |
| | 9114.30 | - | Dials | 10% |
| | 9114.40 | - | Plates and bridges | 10% |
| | 9114.90 | - | Other | 10% |
| 94.01 | | | Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof . | |
| | 9401.20 | - | Seats of a kind used for motor vehicles : | |
| | 9401.20.10 | --- | used | 10% |
| | 9401.20.90 | --- | Other | 10% |
| | | - | Swivel seats with variable height adjustment : | |
| | 9401.31 | -- | Of wood : | |
| | 9401.31.10 | --- | Used | 10% |
| | 9401.31.90 | --- | Other | 10% |
| | 9401.39 | -- | Other : | |
| | 9401.39.10 | --- | Used | 10% |
| | 9401.39.90 | --- | Other | 10% |
| | | - | Seats other than garden seats or camping equipment, convertible into beds : | |
| | 9401.41 | -- | Of wood : | |
| | 9401.41.10 | --- | Used | 10% |
| | 9401.41.90 | --- | Other | 10% |
| | 9401.49 | -- | Other : | |
| | 9401.49.10 | --- | Used | 10% |
| | 9401.49.90 | --- | Other | 10% |
| | | - | Seats of cane, osier, bamboo or similar materials : | |
| | 9401.52 | -- | Of bamboo: | |
| | 9401.52.10 | --- | used | 10% |
| | 9401.52.90 | --- | Other | 10% |
| | 9401.53 | -- | Of rattan : | |

| | | | | |
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| | 9401.53.10 | --- | used | 10% |
| | 9401.53.90 | --- | Other | 10% |
| | 9401.59 | -- | Other : | |
| | 9401.59.10 | --- | used | 10% |
| | 9401.59.90 | --- | Other | 10% |
| | | - | Other seats, with wooden frames : | |
| | 9401.61 | -- | Upholstered : | |
| | 9401.61.10 | --- | used | 10% |
| | 9401.61.90 | --- | Other | 10% |
| | 9401.69 | -- | Other : | |
| | 9401.69.10 | --- | used | 10% |
| | 9401.69.90 | --- | Other | 10% |
| | | - | Other seats, with metal frames : | |
| | 9401.71 | -- | Upholstered | |
| | 9401.71.10 | --- | used | 10% |
| | 9401.71.90 | --- | Other | 10% |
| | 9401.79 | -- | Other : | |
| | 9401.79.10 | --- | used | 10% |
| | 9401.79.90 | --- | Other | 10% |
| | 9401.80 | - | Other seats : | |
| | 9401.80.10 | --- | used | 10% |
| | 9401.80.90 | --- | Other | 10% |
| | | - | Parts: | |
| | 9401.91 | -- | Of wood | |
| | 9401.91.10 | --- | Used | 10% |
| | 9401.91.90 | --- | Other | 10% |
| | 9401.99 | -- | Other | |
| | 9401.99.10 | --- | Used | 10% |
| | 9401.99.90 | --- | Other | 10% |
| | | | | |
| 94.03 | | | Other furniture and parts thereof. | |
| | | | | |
| | 9403.10 | - | Metal furniture of a kind used in offices : | |
| | 9403.10.10 | --- | used | 25% |
| | 9403.10.90 | --- | Other | 25% |
| | 9403.20 | - | Other metal furniture : | |
| | 9403.20.10 | --- | used | 25% |

| | | | | |
|--|------------|-----|--|-----|
| | 9403.20.90 | --- | Other | 25% |
| | 9403.30 | - | Wooden furniture of a kind used in offices : | |
| | 9403.30.10 | --- | used | 30% |
| | 9403.30.90 | --- | Other | 30% |
| | 9403.40 | - | Wooden furniture of a kind used in the kitchen : | |
| | 9403.40.10 | --- | used | 30% |
| | 9403.40.90 | --- | Other | 30% |
| | 9403.50 | - | Wooden furniture of a kind used in the bedroom : | |
| | 9403.50.10 | --- | used | 30% |
| | 9403.50.90 | --- | Other | 30% |
| | 9403.60 | - | Other wooden furniture : | |
| | 9403.60.10 | --- | used | 30% |
| | 9403.60.90 | --- | Other | 30% |
| | 9403.70 | - | Furniture of plastics : | |
| | 9403.70.10 | --- | used | 30% |
| | 9403.70.90 | --- | Other | 30% |
| | | - | Furniture of other materials, including cane, osier, bamboo or similar materials : | |
| | 9403.82 | -- | Of Bamboo : | |
| | 9403.82.10 | --- | used | 30% |
| | 9403.82.90 | --- | Other | 30% |
| | 9403.83 | -- | Of rattan : | |
| | 9403.83.10 | --- | used | 30% |
| | 9403.83.90 | --- | Other | 30% |
| | 9403.89 | -- | Other : | |
| | 9403.89.10 | --- | used | 30% |
| | 9403.89.90 | --- | Other | 30% |
| | | - | Parts: | |
| | 9403.91 | -- | Of wood | |
| | 9403.91.10 | --- | Used | 30% |
| | 9403.91.90 | --- | Other | 30% |
| | 9403.99 | -- | Other : | |
| | 9403.99.10 | --- | Used | 30% |
| | 9403.99.90 | --- | Other | 30% |
| | | | | |

| | | | | |
|--------------|------------|-----|--|-----|
| 94.04 | | | Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered. | |
| | | | | |
| | 9404.10 | - | Mattress supports : | |
| | 9404.10.10 | --- | used | 15% |
| | 9404.10.90 | --- | Other | 15% |
| | | - | Mattresses : | |
| | 9404.21 | -- | Of cellular rubber or plastics, whether or not covered : | |
| | 9404.21.10 | --- | used | 15% |
| | 9404.21.90 | --- | Other | 15% |
| | 9404.29 | -- | Of other materials : | |
| | 9404.29.10 | --- | unused rubberised coir pads, below 60 mm in thickness | 10% |
| | 9404.29.20 | --- | unused coir pads or mattress for bedding, above 60 mm in thickness | 10% |
| | 9404.29.30 | --- | used | 10% |
| | 9404.29.90 | --- | Other | 10% |
| | 9404.30 | - | Sleeping bags : | |
| | 9404.30.10 | --- | used | 10% |
| | 9404.30.90 | --- | Other | 10% |
| | 9404.40 | - | Quilts, bedspreads, eiderdowns and duvets (comforters) | |
| | 9404.40.10 | --- | used | 10% |
| | 9404.40.90 | --- | Other | 10% |
| | 9404.90 | - | Other : | |
| | 9404.90.10 | --- | used | 10% |
| | 9404.90.90 | --- | Other | 15% |
| | | | | |
| 94.05 | | | Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included. | |
| | | | | |
| | | - | Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares : | |
| | 9405.11 | -- | Designed for use solely with light-emitting diode (LED) light sources | |
| | 9405.11.10 | --- | DC solar lamps not exceeding 20v | 10% |
| | 9405.11.90 | --- | Other | 10% |
| | 9405.19 | -- | Other | |

| | | | | |
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| | 9405.19.10 | --- | DC solar lamps not exceeding 20v | 10% |
| | 9405.19.90 | --- | Other | 10% |
| | | - | Electric table, desk, bedside or floor-standing luminaires : | |
| | 9405.21 | -- | Designed for use solely with light-emitting diode (LED) light sources | |
| | 9405.21.10 | --- | DC solar lamps not exceeding 20v | 10% |
| | 9405.21.90 | --- | Other | 10% |
| | 9405.29 | -- | Other | |
| | 9405.29.10 | --- | DC solar lamps not exceeding 20v | 10% |
| | 9405.29.90 | --- | Other | 10% |
| | | - | Other electric luminaires and lighting fittings : | |
| | 9405.41 | -- | Photovoltaic, designed for use solely with light-emitting diode (LED) light sources : | |
| | 9405.41.10 | --- | Spotlights and flood lights for use in motion picture/television industry | 10% |
| | 9405.41.20 | --- | Search lights and spot lights | 10% |
| | 9405.41.30 | --- | DC solar lamps not exceeding 20v | 10% |
| | 9405.41.90 | --- | Other | 10% |
| | 9405.42 | -- | Other, designed for use solely with light-emitting diode (LED) light sources : | |
| | 9405.42.10 | --- | Spotlights and flood lights for use in motion picture/television industry | 10% |
| | 9405.42.20 | --- | Search lights and spot lights | 10% |
| | 9405.42.90 | --- | Other | 10% |
| | 9405.49 | -- | Other | |
| | 9405.49.10 | --- | Spotlights and flood lights for use in motion picture/television industry | 10% |
| | 9405.49.20 | --- | Search lights and spot lights | 10% |
| | 9405.49.30 | --- | DC solar lamps not exceeding 20v | 10% |
| | 9405.49.90 | --- | Other | 10% |
| | 9405.50 | - | Non-electrical luminaires and lighting fittings | |
| | 9405.50.90 | --- | Other | 10% |
| | | - | illuminated signs, illuminated name-plates and the like : | |
| | 9405.61 | -- | Designed for use solely with light-emitting diode (LED) light sources | 10% |
| | 9405.69 | -- | Other | 10% |
| | | - | Parts : | |
| | 9405.91 | -- | Of glass | 10% |
| | 9405.92 | -- | Of plastics | 10% |
| | 9405.99 | -- | Other : | |
| | 9405.99.10 | --- | Of chandeliers or electroliers | 10% |

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| | 9405.99.90 | --- | Other | 10% |
| 94.06 | | | Prefabricated buildings: | |
| | 9406.10 | - | Of wood | 20% |
| | 9406.20 | - | Modular building units, of steel | 20% |
| | 9406.90 | - | Other | 20% |
| 95.03 | | | Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced size ("scale") models and similar recreational models, working or not; puzzles of all kinds. | |
| | 9503.00.10 | --- | Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages | 10% |
| | 9503.00.20 | --- | Dolls, remote controlled | 10% |
| | 9503.00.30 | --- | Other dolls | 10% |
| 95.04 | | | Video game consoles and machines, table or parlour games, including pinnacles, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, bank notes, bank cards, tokens or by any other means of payment. | |
| | 9504.40 | - | Playing cards | 10% |
| 96.03 | | | Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees). | |
| | 9603.10 | - | Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles : | |
| | 9603.10.10 | --- | Brooms made of coconut fibre | 25% or Rs.100 per unit |
| | 9603.10.20 | --- | Brooms made of other fibre | 25% or Rs.100 per unit |
| | 9603.10.30 | --- | Tawashi brushes made of 100% coconut fibre | 25% or Rs.100 per unit |
| | 9603.10.40 | --- | Tawashi brushes made of coconut fibre mixed with other vegetable fibre | 25% or Rs.100 per unit |
| | 9603.10.50 | --- | Tawashi brushes made of coir fibre mixed with artificial fibre | 25% or Rs.100 per unit |
| | 9603.10.60 | --- | Other brushes made of coconut fibre | 25% or Rs.100 per unit |
| | 9603.10.70 | --- | Brushes made of other fibre | 25% or Rs.100 per unit |
| | | - | Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances: | |

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| | 9603.21 | -- | Tooth brushes, including dental-plate brushes | 25% or Rs.100 per unit |
| | 9603.29 | -- | Other | 25% or Rs.180 per unit |
| | 9603.40 | - | Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers | 25% or Rs.180 per unit |
| | 9603.90 | - | Other : | |
| | 9603.90.10 | --- | Squeegees with inbuilt control valve, for use as "liquid shoe-polish applicators" | 10% |
| | 9603.90.90 | --- | Other | 10% or Rs.50 per kg |
| | | | | |
| 96.04 | 9604.00 | | Hand sieves and hand riddles. | 10% |
| | | | | |
| 96.05 | 9605.00 | | Travel sets for personal toilet, sewing or shoe or clothes cleaning. | 10% |
| | | | | |
| 96.08 | | | Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen- holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09. | |
| | | | | |
| | 9608.10 | - | Ball point pens : | |
| | 9608.10.10 | --- | Plastic | 20% or Rs.60 per unit |
| | 9608.10.90 | --- | Other | 20% or Rs.60 per unit |
| | 9608.20 | - | Felt tipped and other porous-tipped pens and markers : | |
| | 9608.20.10 | --- | Plastic | 20% or Rs.60 per unit |
| | 9608.20.90 | --- | Other | 7% or Rs.60 per unit |
| | 9608.50 | - | Sets of articles from two or more of the foregoing subheadings | 7% or Rs.20 per unit |
| | 9608.60 | - | Refills for ball point pens, comprising the ball point and ink-reservoir : | |
| | 9608.60.10 | --- | Plastic | 20% or Rs.15 per unit |
| | 9608.60.90 | --- | Other | 7% or Rs.7 per unit |
| | | - | Other : | |
| | 9608.99 | -- | Other : | |
| | 9608.99.10 | --- | Barrels for ball point pens, plastic | 10% or Rs.420 per unit |
| | 9608.99.20 | --- | Other parts of artificial materials other than barrels and ball points | 10% |
| | 9608.99.30 | --- | Refills for ball point pens, plastic | 10% |
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| 96.09 | | | Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks. | |
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| | 9609.10 | - | Pencils and crayons, with leads encased in a sheath : | |

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| | 9609.10.10 | --- | Black lead pencils | 10% |
| | 9609.10.20 | --- | Colour pencils | 10% |
| | 9609.10.30 | --- | Crayons | 10% |
| | 9609.20 | - | Pencil leads, black or coloured : | |
| | 9609.20.10 | --- | Black | 10% |
| | 9609.20.20 | --- | Coloured | 10% |
| | 9609.90 | - | Other | 10% |
| | | | | |
| 96.11 | 9611.00 | | 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. | 10% |
| | | | | |
| 96.13 | | | Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks. | |
| | | | | |
| | 9613.10 | - | Pocket lighters, gas fuelled, non-refillable | 20% or Rs.150 per Kg |
| | 9613.20 | - | Pocket lighters, gas fuelled, refillable | 20% or Rs.150 per Kg |
| | 9613.80 | - | Other lighters | 20% |
| | | | | |
| 96.14 | 9614.00 | | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof. | 10% |
| | | | | |
| 96.16 | | | Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations. | |
| | | | | |
| | 9616.10 | - | Scent sprays and similar toilet sprays, and mounts and heads therefor : | |
| | 9616.10.90 | --- | Other | 10% |
| | 9616.20 | - | Powder-puffs and pads for the application of cosmetics or toilet preparations | 10% |
| | | | | |
| 96.19 | | | Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material. | |
| | | | | |
| | 9619.00.10 | --- | Sanitary towels(pads) and tampons | 10% |
| | 9619.00.20 | --- | Napkins(diapers) and napkin liners for babies | 10% |
| | 9619.00.30 | --- | Napkins(diapers) and napkin liners for adults | 10% |
| | 9619.00.90 | --- | Other | 30% or Rs.600 per kg |
| | | | | |
| 96.20. | 9620.00 | - | Monopods, bipods, tripods and similar articles. | 10% |

Annexure -A

- (i) Ayurveda, Siddha, and Unani raw and prepared drugs and medicinal plants specified by Notification published in the Gazette by the Director General of Customs in consultation with the Secretary to the Ministry which is responsible for the subject of Ayurveda, and Ayurveda, Siddha, and Unani preparations (other than cosmetics preparations) imported, subject to the approval of the Secretary to the Treasury.
- (ii) Any product or preparation registered as a drug or device under the National Medicines Regulatory Authority Act, No. 5 of 2015.
- (iii) Raw material, intermediate goods, parts, and accessories to be used for the manufacture of fashion jewelry and containers for packing imported on the recommendation of the Secretary to the Ministry in charge of the subject of Industries.
- (iv) Goods for any specified project referred to in paragraph f (ii) of PART II of the First Schedule to the Value Added Tax Act, No. 14 of 2002, as identified by the Minister in charge of the subject of Finance, on which taxes are borne by the Government taking into consideration the economic benefit to the country.
- (v) Following equipment, accessories, and parts thereof, for use in agriculture and related activities, imported on the recommendation of the Secretary to the Ministry in charge of the subject of Agriculture, subject to the approval of the Director General of Customs;
Weather stations, greenhouses, poly-tunnels, sprinkler/misting systems, drip irrigation systems, fertigation systems, hydroponic systems, mulch films, pond liners, and shade for netting.
- (vi) Multi-layered packing material consisting of laminates of papers, polyethylene film, and aluminum foil, or of polyethylene and ethylene vinyl alcohol polymer used for the packing of liquid milk, vegetable juice, and fruit juice, imported on the recommendation of the Secretary of the Ministry in charge of the subject of Industries, subject to the approval of the Director General of Customs.
- (vii) Import of samples in relation to business worth not more than Rs. 60,000/= subject to such terms and conditions as prescribed by the Director General of Customs.

- (viii) Multi-layered sheets of polyethylene and polyvinyl alcohol where polyvinyl alcohol sheet is laminated between two polyethylene sheets, of a thickness exceeding 275 microns, whether or not printed, for the manufacture of tubes for packaging of tooth-pastes, cosmetics, etc., imported on the recommendation of the Secretary to the Ministry in charge of the subject of Industries, subject to the approval of the Director General of Customs.
- (ix) High-density polyethylene sheets, of a thickness exceeding 0.5 mm and a width not less than 4.0 m, in role form, for aquaculture ponds lining, imported on the recommendation of the Secretary to the Ministry in charge of the subject of Fisheries, subject to the approval of the Director General of Customs.
- (x) Unbranded new tyre casings without any markings, imported by a branded tyre manufacturer for local value addition process on the recommendation of the Secretary to the Ministry in charge of the subject of Industries and subject to the approval of the Director General of Customs.
- (xi) Bars and rods, not further worked, that hot rolled, hot drawn or extruded, imported on the recommendation of the Secretary to the Ministry in charge of the subject of Industries, by a local leaf spring manufacturer, subject to the approval of the Director General of Customs.
- (xii) Linear low-density Polyethylene, imported by a Silage Manufacture to supply silage to the local livestock farmers on the recommendation of the Department of Animal Production and Health subject to the approval of the Director General of Customs.
- (xiii) Any machinery, equipment, accessory, and raw materials or intermediate materials, to be used for manufacturing of biodegradable packaging products by manufacturers of such products, registered under the Ministry in charge of the subject of Industries, on the recommendation of Secretary to the Ministry in charge of the subject of Environment and subject to the approval of Director General of Customs.
- (xiv) Raw materials, components, and parts imported by export-oriented enterprises which have entered into an agreement with the Board of Investment of Sri Lanka under Section 17 of the Board of Investment Law, No. 04 of 1978, for the purpose of processing and re-export or to be used for the manufacture of goods for exports.

- (xv) Any furniture, classified under the HS Heading 94.03 imported by any tourism enterprise, which has entered into an agreement with the Board of Investment of Sri Lanka established under Board of Investment Law No. 4 of 1978 and registered with the Sri Lanka Tourism Development Authority, established under the Tourism Act, No. 38 of 2005.
- (xvi) Any goods imported by any enterprise, which invests US \$ 50 million or above on a project on or after March 06, 2019, during the project implementation or construction period of the said project but prior to commencement of commercial operations.
- (xvii) Any goods imported by any enterprise, which invests in a project to establish climate controlled warehouse facility / cold chain logistics infrastructure facility, subject to the approval of lists of goods, as classified under the Harmonized System of Commodity Classification (08 Digit basis) by the Secretary to the Ministry of Finance on the recommendation of the Food Commissioner of the Food Commissioner's Department during the project implementation or construction period of the said project but prior to commencement of commercial operations.
- (xviii) Importation of essential goods, to be received from any foreign states (governments), organizations including business entities, volunteer associations, and well-wishers by any government entities, government-approved entities, and entities working on relief activities in direct collaboration with any government entities as aid/donations to provide relief measures or facilitate the continuation of essential public services subject to;
 - a. Recommendation of the Secretary (Chief Accounting Officer), Ministry in Charge of donation recipient government entity or government approved entity or the directly collaborating government entity with the donation and relief measures, where ; (i) The Secretary shall provide recommendation for exemption of CESS only after his satisfaction on the purpose and target beneficiaries of the donation; and (ii) Such donated goods shall be consigned to the Secretary (Chief Accounting Officer), who issued the letter of Recommendation referred above; case by case basis;
 - b. All donations shall be approved by the Director General, Sri Lanka Customs upon receipt of the recommendation referred to in (a) above;
 - c. The Secretary (Chief Accounting Officer), referred to in (a) above is responsible and accountable for goods, received as aid/ donation under this procedure until such goods are delivered or distributed for the intended purpose(s) and beneficiaries free of charge; and,

- d. Any goods received as aid/ donation under this procedure shall not be sold, transferred or disposed or utilized for purposes other than the purpose stated above without prior approval of the Secretary to the Treasury. In the case of any violation of this procedure, the action shall be taken by the Director General, Sri Lanka Customs under the provisions of the Customs Ordinance to recover the applicable taxes.

- (xix) Importation of raw materials or intermediate goods, classified under the HS Codes 3920.10.90 (other - Polyethylene Film (w)), 3926.90.99 (Other - Polypropylene Film), and 4811.59.10 (Silicone Coated) by domestic manufacturers of sanitary napkins on recommendation of the Secretary, Ministry in charge of subject of Industries and approval of the Director General of Customs.

- (xx) Importation of raw materials and packing materials by approved pharmaceutical manufacturers for their direct usage on the recommendation of the Secretary, Ministry in charge of the subject of Health and approval of the Director General, Sri Lanka Customs.