

Item	From	To
Live horses	12%	5%
Ultra-High Temperature (UHT) milk	5%	Nil
Condensed milk	12%	5%
Butter and other fats (i.e. ghee, butter oil, etc.) and oils derived from milk; dairy spreads	12%	5%
Cheese	12%	5%
Chena or paneer, pre-packaged and labelled	5%	Nil
Brazil nuts, dried, whether or not Shelled or Peeled	12%	5%
Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (<i>Corylus</i> spp.), Chestnuts (<i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts (<i>Cola</i> spp.), Pine nuts	12%	5%
Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes (other than mangoes sliced, dried) and mangosteens, dried	12%	5%
Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), dried	12%	5%
Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 (other than dried tamarind)	12%	5%
Malt, whether or not roasted	18%	5%
Starches; inulin	12%	5%
Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products	18%	5%
Bidi wrapper leaves (tendu)	18%	5%
Indian katha	18%	5%
Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503	12%	5%
Fats of bovine animals, sheep or goats, other than those of heading 1503	12%	5%

Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	12%	5%
Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	12%	5%
Wool grease and fatty substances derived therefrom (including lanolin)	12%	5%
Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	12%	5%
Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	12%	5%
Edible mixtures or preparations of animal fats or microbial fats or animal oils or microbial oils or of fractions of different animal fats or microbial fats or animal oils or microbial oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	12%	5%
All goods i.e. Margarine, Linxyn	18%	5%
Animal or microbial fats and animal or microbial oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included	12%	5%
Glycerol, crude; glycerol waters and glycerol lyes	18%	5%
Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured	18%	5%
Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes	18%	5%
Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products	12%	5%
Other prepared or preserved meat, meat offal, blood or insects	12%	5%
Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	12%	5%

Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	12%	5%
Crustaceans, molluscs and other aquatic invertebrates prepared or preserved	12%	5%
All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes	12%	5%
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	18%	5%
Sugar boiled confectionery	12%	5%
Sugar confectionery	18%	5%
Cocoa butter, fat and oil	18%	5%
Cocoa powder, not containing added sugar or sweetening matter	18%	5%
Chocolates and other food preparations containing cocoa	18%	5%
Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included	18%	5%
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	12%	5%
All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes, Fortified Rice Kernel (FRK)	18%	5%
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 (other than bread, pizza bread, khakhra, chapathi, roti)	18%	5%
Extruded or expanded products, savoury or salted	12%	5%
Pizza bread	5%	Nil

Khakhra, chapathi or roti	5%	Nil
Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	12%	5%
Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	12%	5%
Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	12%	5%
Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006	12%	5%
Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006	12%	5%
Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	12%	5%
Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	12%	5%
Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits	12%	5%
Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	12%	5%
Tender coconut water, pre-packaged and labelled	12%	5%
Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	18%	5%
All goods i.e Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	18%	5%
Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	12%	5%

Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders	12%	5%
All goods, including Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings	12%	5%
Soups and broths and preparations therefor; homogenised composite food preparations	18%	5%
Ice cream and other edible ice, whether or not containing cocoa	18%	5%
Paratha, parotta and other Indian breads by any name called	18%	Nil
Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters	12%	5%
Namkeens, bhujia, mixture, chabena and similar edible preparations ready for consumption form (other than roasted gram), pre-packaged and labelled	12%	5%
Pan masala*	28%	40%
Diabetic foods	12%	5%
Food preparations not elsewhere specified or included	18%	5%
Drinking water packed in 20 litre bottles	12%	5%
Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured	18%	5%
All goods (including aerated waters), containing added sugar or other sweetening matter or flavoured	28%	40%
Other non-alcoholic beverages	18%	40%
Plant-based milk drinks, ready for direct consumption as beverages	18%	5%
Soya milk drinks	12%	5%
Fruit pulp or fruit juice based drinks (other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice)	12%	5%
Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice	28%	40%

Beverages containing milk	12%	5%
Caffeinated Beverages	28%	40%
Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]	28%	40%
Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	28%	40%
Bidis	28%	18%
Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	28%	40%
Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion	28%	40%
Products containing tobacco or nicotine substitutes and intended for inhalation without combustion	28%	40%
Marble and travertine blocks	12%	5%
Granite blocks	12%	5%
Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	28%	18%
Coal; briquettes, ovoids and similar solid fuels manufactured from coal	5%	18%
Lignite, whether or not agglomerated, excluding jet	5%	18%
Peat (including peat litter), whether or not agglomerated	5%	18%
Anaesthetics	12%	5%
Potassium Iodate	12%	5%
Steam	12%	5%
Iodine	12%	5%
Medical grade oxygen	12%	5%
Sulphuric acid	18%	5%
Nitric acid	18%	5%
Ammonia	18%	5%
Medicinal grade hydrogen peroxide	12%	5%

Micronutrients, which are covered under serial number 1(g) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985	12%	5%
Gibberellic acid	12%	5%
Natural menthol	12%	5%
Following goods from natural menthol namely; Menthol and menthol crystals, Peppermint (Mentha oil), Fractionated/ de-terpinated mentha oil (DTMO), De-mentholised oil(DMO), Spearmint oil, Mentha piperita oil	12%	5%
Other than natural menthol	12%	18%
Following goods made from other than natural menthol, namely: Menthol and menthol crystals, Peppermint (Mentha oil), Fractionated/ de-terpinated mentha oil (DTMO), De-mentholised oil(DMO), Spearmint oil, Mentha piperita oil	12%	18%
The following drugs and medicines: Agalsidase Beta, Imiglucerase, Eptacog alfa activated recombinant coagulation factor VIIa	5%	Nil
The following drugs and medicines: Onasemnogene abeparvovec, Asciminib, Mepolizumab, Pegylated Liposomal Irinotecan, Daratumumab, Daratumumab subcutaneous, Teclistamab, Amivantamab, Alectinib, Risdiplam, Obinutuzumab, Polatuzumab vedotin, Entrectinib, Atezolizumab, Spesolimab, Velaglucerase Alpha, Agalsidase Alfa, Rurioctocog Alpha Pegol, Idursulphatase, Alglucosidase Alfa, Laronidase, Olipudase Alfa, Tepotinib.	12%	Nil
All drugs and medicines including Fluticasone Furoate + Umeclidinium + Vilanterol (FF/UMEC/VI), Brentuximab Vedotin, Ocrelizumab, Pertuzumab, Pertuzumab with Trastuzumab, and Faricimab.	12%	5%
Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	12%	5%
Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and	12%	5%

modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products		
Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments	12%	5%
Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale	12%	5%
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	12%	5%
Pharmaceutical goods specified in Note 4 to this Chapter [i.e. Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable; Waste pharmaceuticals] [other than contraceptives]	12%	5%
Talcum powder, Face powder	18%	5%
Hair oil, shampoo	18%	5%
Dental floss, toothpaste	18%	5%
Tooth powder	12%	5%
Shaving cream, shaving lotion, aftershave lotion	18%	5%
The following bio-pesticides are included: <i>Bacillus thuringiensis</i> var. <i>israelensis</i> , <i>Bacillus thuringiensis</i> var. <i>kurstaki</i> , <i>Bacillus thuringiensis</i> var. <i>galleriae</i> , <i>Bacillus sphaericus</i> , <i>Trichoderma viride</i> , <i>Trichoderma harzianum</i> ,	12%	5%

Pseudomonas fluorescens, Beauveria bassiana, NPV of Helicoverpa armigera, NPV of Spodoptera litura, neem-based pesticides, and Cymbopogon.		
Silicon wafers	12%	5%
All diagnostic kits and reagents	12%	5%
Biodiesel (other than biodiesel supplied to Oil Marketing Companies for blending with High Speed Diesel)	12%	18%
Feeding bottles; Plastic beads	12%	5%
Latex Rubber Thread	12%	5%
Rear tractor tyres and rear tractor tyre tubes	18%	5%
New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; rear tractor tyres; and of a kind used on aircraft]	28%	18%
Tyre for tractors	18%	5%
Tube for tractor tyres	18%	5%
Nipples of feeding bottles	12%	5%
Surgical rubber gloves or medical examination rubber gloves	12%	5%
Erasers	5%	Nil
Rubber bands	12%	5%
Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	12%	5%
Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	12%	5%
Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114	12%	5%
Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	12%	5%
Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other	12%	5%

waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		
Handicraft- Handbags including pouches and purses; jewellery box	12%	5%
Hand bags and shopping bags, of cotton	12%	5%
Hand bags and shopping bags, of jute	12%	5%
Gloves specially designed for use in sports	12%	5%
Idols of wood, stone [including marble] and metals [other than those made of precious metals]	12%	5%
The following goods are included: cement bonded particle board, jute particle board, rice husk board, glass-fibre reinforced gypsum board (GRG), sisal-fibre boards, bagasse board, cotton stalk particle board, and particle or fibre boards manufactured from agricultural crop residues.	12%	5%
Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like	12%	5%
Wood wool; wood flour	12%	5%
Railway or tramway sleepers (cross-ties) of wood	12%	5%
Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm [for match splints]	12%	5%
Bamboo flooring	12%	5%
Handicraft- Wooden frames for painting, photographs, mirrors etc	12%	5%
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	12%	5%
Handicraft- Carved wood products, art ware/ decorative articles of wood (including inlay work, casks, barrel, vats)	12%	5%

Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	12%	5%
Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	12%	5%
Bamboo wood building joinery	12%	5%
Tableware and Kitchenware of wood	12%	5%
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	12%	5%
Handicraft- Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft]	12%	5%
Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]	12%	5%
Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	12%	5%
Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom	12%	5%
Handicraft- Art ware of cork [including articles of sholapith]	12%	5%
Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	12%	5%
Mechanical wood pulp	12%	5%
Chemical wood pulp, dissolving grades	12%	18%
Chemical wood pulp, soda or sulphate, other than dissolving grades	12%	5%
Chemical wood pulp, sulphite, other than dissolving grades	12%	5%

Wood pulp obtained by a combination of mechanical and chemical pulping processes	12%	5%
Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material	12%	5%
Uncoated paper and paperboard used for exercise book, graph book, laboratory notebook and notebooks	12%	Nil
Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; [other than Uncoated paper and paperboard for exercise book, graph book, laboratory notebook and notebooks]	12%	18%
Hand-made paper and paperboard	12%	5%
Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803	12%	18%
Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	12%	18%
Greaseproof papers	12%	18%
Glassine papers	12%	18%
Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	12%	18%
Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803	12%	18%
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	12%	18%
Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	12%	5%
Cartons, boxes and cases of,-	12%	5%

Corrugated paper or paper boards; or		
Non-corrugated paper or paper board		
Exercise book, graph book, & laboratory note book and notebooks	12%	Nil
Paper pulp moulded trays	12%	5%
Paper splints for matches, whether or not waxed, Asphaltic roofing sheets	12%	5%
Paper Sacks/Bags and bio degradable bags	18%	5%
Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	12%	Nil
Sewing thread of manmade filaments, whether or not put up for retail sale	12%	5%
Synthetic or artificial filament yarns	12%	5%
Synthetic or artificial filament tow	18%	5%
Synthetic or artificial staple fibres	18%	5%
Waste of manmade fibres	18%	5%
Sewing thread of manmade staple fibres	12%	5%
Yarn of manmade staple fibres	12%	5%
Wadding of textile materials and articles thereof; such as absorbent cotton wool (except cigarette filter rods)	12%	5%
Felt, whether or not impregnate, coated, covered or laminated	12%	5%
Nonwovens, whether or not impregnated, coated, covered or laminated	12%	5%
Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics	12%	5%
Metallised yarn, whether or not gimped, being textile yarn or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	12%	5%
Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped	12%	5%

horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn		
Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	12%	5%
Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included [other than products of coir]	12%	5%
Carpets and other textile floor coverings, knotted, whether or not made up	12%	5%
Carpets and other textile floor coverings, woven, not tufted or flopped, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	12%	5%
Carpets and other textile floor coverings (including Turf), tufted, whether or not made up	12%	5%
Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up	12%	5%
Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom	12%	5%
Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703	12%	5%
Gauze, other than narrow fabrics of heading 5806	12%	5%
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 headings 6002 to 6006	12%	5%
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	12%	5%
Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	12%	5%
Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles	12%	5%

Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders	12%	5%
Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like	12%	5%
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 5810	12%	5%
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	12%	5%
Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	12%	5%
Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	12%	5%
Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	12%	5%
Textile wall coverings	12%	5%
Rubberised textile fabrics, other than those of heading 5902	12%	5%
Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	12%	5%
Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	12%	5%
Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials	12%	5%
Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	12%	5%
Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber,	12%	5%

leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or Not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines, Cotton fabrics and articles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery, Straining cloth of a kind used in oil presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles		
Handmade/hand embroidered shawls	12%	5%
Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 2500 per piece	12%	18%
Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 2500 per piece	12%	18%
Other made up textile articles, sets of sale value exceeding Rs. 2500 per piece [other than Worn clothing and other worn articles; rags]	12%	18%
Footwear of sale value not exceeding Rs.2500 per pair	12%	5%
Textile caps	12%	5%
Hats (knitted/crocheted) or made up from lace or other textile fabrics	12%	5%
Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	12%	5%
Whips, riding-crops and the like	12%	5%
Parts, trimmings and accessories of articles of heading 6601 or 6602	12%	5%
Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	12%	5%
Sand lime bricks or Stone inlay work	12%	5%
Handicraft Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou	12%	5%

boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone		
Handicraft -Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	12%	5%
Handicraft -Stone art ware, stone inlay work	12%	5%
Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic	12%	5%
Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	12%	5%
Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	12%	5%
Handicraft-Tableware and kitchenware of clay and terracotta, other clay articles	12%	5%
Handicraft-Statues and other ornamental articles	12%	5%
Handicraft-Statuettes & other ornamental ceramic articles (incl blue potteries)	12%	5%
Handicraft-Ornamental framed mirrors	12%	5%
Glasses for corrective spectacles and flint buttons	12%	5%
Handicraft-Glass statues [other than those of crystal]	12%	5%
Handicraft-Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	12%	5%
Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns	12%	5%
Mathematical boxes, geometry boxes and colour boxes	12%	5%
Milk cans made of Iron, Steel, or Aluminium	12%	5%
Animal shoe nails	12%	5%
Sewing needles	12%	5%
Solar cookers	12%	5%
Kerosene burners, kerosene stoves and wood burning stoves of iron or steel	12%	5%

Table, kitchen or other household articles of iron & steel; Utensils	12%	5%
Handicraft -Art ware of iron	12%	5%
Table, kitchen or other household articles of copper; Utensils	12%	5%
Brass Kerosene Pressure Stove	12%	5%
Handicraft -Art ware of brass, copper/ copper alloys, electro plated with nickel/silver	12%	5%
Table, kitchen or other household articles of aluminium; Utensils	12%	5%
Handicraft -Aluminium art ware	12%	5%
Pencil sharpeners	12%	Nil
Handicraft-Bells, gongs and 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; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali)	12%	5%
The following renewable energy devices and parts for their manufacture are included: biogas plants, solar power-based devices, solar power generators, windmills and wind-operated electricity generators (WOEG), waste-to-energy plants and devices, solar lanterns or solar lamps, ocean wave or tidal energy devices and plants, and photovoltaic cells whether or not assembled in modules or panels	12%	5%
Fuel elements (cartridges), non-irradiated, for nuclear reactors	12%	5%
Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]	28%	18%
Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	28%	18%
Fixed Speed Diesel Engines of power not exceeding 15HP	12%	5%
Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor	18%	5%
Parts suitable for use solely or principally with the engines of heading 8407 or 8408	28%	18%

Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30]	28%	18%
Hydraulic Pumps for Tractors	18%	5%
Other hand pumps	12%	5%
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	28%	18%
Solar water heater and system	12%	5%
Hand operated rubber roller	12%	5%
Dish washing machines, household [8422 11 00] and other [8422 19 00]	28%	18%
Nozzles for drip irrigation equipment or nozzles for sprinklers	12%	5%
Sprinklers; drip irrigation system including laterals; mechanical sprayers	12%	5%
Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers; Parts [8432 90]	12%	5%
Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; parts thereof	12%	5%
Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders; parts thereof	12%	5%
Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines	12%	5%
Composting Machines	12%	5%
Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery and other Lithium-ion accumulators including Lithium-ion power banks	28%	18%

Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	28%	18%
Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc	12%	5%
Television sets (including LCD and LED television); Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus, set top box for television and Television set (including LCD and LED television).	28%	18%
Fuel Cell Motor Vehicles including hydrogen vehicles based on fuel cell technology	12%	5%
Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc)	12%	5%
Road tractors for semi-trailers of engine capacity more than 1800 cc	28%	18%
Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels which is already at 18%]	28%	18%
Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars, other than those mentioned at Sr. Nos. 313, 314, 315, 316, 317 and 319 of above table [wherein 28% to 18% is mentioned]	28%	40%
Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm.	28%	18%
Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm.	28%	18%
Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles	28%	18%

Three wheeled vehicles	28%	18%
Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm	28%	18%
Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of engine capacity exceeding 1200cc or of length exceeding 4000 mm	28%	40%
Motor vehicles with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion, of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm	28%	18%
Motor vehicles with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric motor as motors for propulsion, of engine capacity exceeding 1500cc or of length exceeding 4000 mm	28%	40%
Motor vehicles for the transport of goods [other than Refrigerated motor vehicles which is already at 18%]	28%	18%
Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	28%	18%
Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	28%	18%
Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]	28%	18%
Following parts of tractors namely: Rear Tractor wheel rim, tractor centre housing, tractor housing transmission, tractor support front axle	18%	5%
Bumpers and parts thereof for tractors	18%	5%
Brakes assembly and its parts thereof for tractors	18%	5%
Gear boxes and parts thereof for tractors	18%	5%
Transaxles and its parts thereof for tractors	18%	5%
Road wheels and parts and accessories thereof for tractors	18%	5%
Radiator assembly for tractors and parts thereof	18%	5%

Cooling system for tractor engine and parts thereof		
Silencer assembly for tractors and parts thereof	18%	5%
Clutch assembly and its parts thereof for tractors	18%	5%
Steering wheels and its parts thereof for tractor	18%	5%
Hydraulic and its parts thereof for tractors	18%	5%
Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors	18%	5%
Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	12%	5%
Motorcycles of engine capacity (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, of an engine capacity not exceeding 350cc; side cars	28%	18%
Motor cycles of engine capacity exceeding 350 cc	28%	40%
Bicycles and other cycles (including delivery tricycles), not motorized	12%	5%
Parts and accessories of bicycles and other cycles (including delivery tricycles), not motorised, of 8712	12%	5%
Parts and accessories of vehicles of heading 8711	28%	18%
Self-loading or self-unloading trailers for agricultural purposes	12%	5%
Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles	12%	5%
Aircraft for personal use.	28%	40%
Unmanned aircrafts	28%/18%	5%
Rowing boats and canoes	28%	18%
Yacht and other vessels for pleasure or sports	28%	40%
Blood glucose monitoring system (Glucometer) and test strips	12%	5%
Patent Ductus Arteriosus / Atrial Septal Defect occlusion device	12%	5%
Contact lenses; Spectacle lenses	12%	5%
Frames and mountings for spectacles, goggles or the like, and parts thereof	12%	5%

Spectacles, corrective [including goggles for correcting vision]	12%	5%
Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	12%	5%
Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	12%	5%
Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	12%	5%
Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light	12%	5%
Thermometers for medical, surgical, dental or veterinary usage	18%	5%
Instruments and apparatus for medical, surgical, dental or veterinary uses for physical or chemical analysis.	18%	5%
Revolvers and pistols, other than those of heading 9303 or 9304	28%	40%
Seats of a kind used for motor vehicles	28%	18%
Handicraft- Furniture of bamboo, rattan and cane	12%	5%
Furniture wholly made of bamboo, cane or rattan	12%	5%
Coir products [except coir mattresses]	12%	5%
Products wholly made of quilted textile material not exceeding Rs. 2500 per piece	12%	5%
Products wholly made of quilted textile material exceeding Rs. 2500 per piece	12%	18%
Cotton quilts of sale value exceeding Rs. 2500 per piece	12%	18%
Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof	12%	5%
Handicraft-Handcrafted lamps (including panchloga lamp)	12%	5%

Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys]	12%	5%
Handicraft- Dolls or other toys made of wood or metal or textile material [incl wooden toys of sawantwadi, Channapatna toys, Thanjavur doll)	12%	5%
Handicraft-Ganjifa card	12%	5%
Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]	12%	5%
Sports goods other than articles and equipment for general physical exercise	12%	5%
Fishing rods, and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting requisites	12%	5%
Handicraft -Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)	12%	5%
Handicraft -Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins, or of modelling pastes etc. (including articles of lac, shellac)	12%	5%
Tooth brushes including dental-plate brushes	18%	5%
Slide fasteners and parts thereof	12%	5%
Pencils (including propelling or sliding pencils), crayons, pastels, drawing charcoals, writing or drawing chalk and tailors' chalk; chalk sticks	12%	Nil
Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	28%	40%
Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof	12%	5%
All goods- napkins and napkin liners for babies, clinical diapers	12%	5%

Handicraft-Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc.)	12%	5%
Original engravings, prints and lithographs	12%	5%
Handicraft -Original sculptures and statuary, in any material	12%	5%
Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest [including numismatic coins]	12%	5%
Antiques of an age exceeding one hundred years	12%	5%
All dutiable articles intended for personal use	28%	18%
All Drugs and medicines intended for personal use	12%	5%
The goods specified in the list are those required for petroleum operations under licenses or leases granted to ONGC or Oil India Limited, petroleum operations under specified contracts including those under the New Exploration Licensing Policy and the Marginal Field Policy, and coal bed methane operations under contracts under the Coal Bed Methane Policy.	12%	18%