











HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	5 c l
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	8702.40.51	---- Modified Vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex	Ex			300%		
	8702.40.52	---- Modified Vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			300%		
	8702.40.53	---- Other, not more than five years old	u	TS										Free	Free	18%	10%	6%					
	8702.40.59	---- Other	u	TS										Free	Free	18%	Ex	Ex			Rs.1,710,000/- per unit		
		--- Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :																					
	8702.40.61	---- Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex			300%		
	8702.40.69	---- Other	u	L										10.0%	20%	18%	Ex	Ex			Rs.2,850,000/- per unit		
		--- Other, not more than ten years old:																					
	8702.40.71	---- Modified vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex	Ex			300%		
	8702.40.72	---- Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			300%		
	8702.40.73	---- Other, not more than five years old	u	TS										Free	Free	18%	10%	6%					2.5%
	8702.40.79	---- Other	u	TS										Free	Free	18%	Ex	Ex			Rs.1,710,000/- per unit		
		--- Other, more than ten years old:																					
	8702.40.81	---- Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex			300%		
	8702.40.89	---- Other	u	L										10.0%	20%	18%	Ex	Ex			Rs.2,850,000/- per unit		
	8702.90	- Other :																					
		--- Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :																					
	8702.90.12	---- Modified Vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex	Ex			240%		
	8702.90.13	---- Modified Vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			240%		
	8702.90.19	---- Other	u	TS										20.0%	20%	18%	Ex	Ex			150%		
		--- Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																					
	8702.90.21	---- Modified Vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex			240%		
	8702.90.29	---- Other	u	L										20.0%	20%	18%	Ex	Ex			150%		
		--- Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :																					
	8702.90.32	---- Modified Vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex	Ex			240%		
	8702.90.33	---- Modified Vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			240%		
	8702.90.39	---- Other	u	TS										20.0%	20%	18%	Ex	Ex			Rs.2,000/- per cm <sup>3</sup>		
		--- Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :																					
	8702.90.41	---- Modified Vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex			240%		
	8702.90.49	---- Other	u	L										20.0%	20%	18%	Ex	Ex			Rs.2,000/- per cm <sup>3</sup>		
		--- Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :																					
	8702.90.53	---- Modified Vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex	Ex			240%		
	8702.90.54	---- Modified Vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			240%		
	8702.90.55	---- Other, not more than five years old	u	TS										Free	Free	18%	10%	6%					2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	8702.90.59	---- Other	u	TS										Free	Free	18%	Ex	Ex			Rs.1,710,000/- per unit		
		--- Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :																					
	8702.90.61	---- Modified Vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex			240%		
	8702.90.69	---- Other	u	L										Free	Free	18%	Ex	Ex			Rs.2,850,000/- per unit		
		--- Other, not more than ten years old :																					
	8702.90.73	---- Modified Vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex	Ex			240%		
	8702.90.74	---- Modified Vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			240%		
	8702.90.75	---- Other, not more than five years old	u	TS										Free	Free	18%	10%						
	8702.90.79	---- Other	u	TS										Free	Free	18%	Ex	Ex			Rs.1,710,000/- per unit		
		--- Other, more than ten years old :																					
	8702.90.81	---- Modified Vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex			240%		
	8702.90.89	---- Other	u	L										Free	Free	18%	Ex	Ex			Rs.2,850,000/- per unit		
<b>87.03</b>		<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b>																					
	8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles :																					
		--- Not more than three years old :	u																				
	8703.10.11	---- Electric Golf cars		TS										Free	Free	18%	Ex	Ex			Rs.8,500 per kW		
	8703.10.19	---- Other		TS										10.0%	20%	18%	Ex	Ex			Rs.456,000/- per unit		
		--- More than three years old :	u																				
	8703.10.21	---- Electric Golf cars		L										Free	Free	18%	Ex	Ex			Rs.8,550 per kW		
	8703.10.29	---- Other		L										10.0%	20%	18%	Ex	Ex			Rs.456,000/- per unit		
		- Other vehicles, with only spark-ignition internal combustion piston engine :																					
	8703.21	-- Of cylinder capacity not exceeding 1,000 cc :																					
	8703.21.10	--- Ambulances and prison vans not more than three years old	u											20%	20% or Rs.1,500,000 per unit	18%	10%	6%				2.5%	
	8703.21.20	--- Ambulances and prison vans more than three years old	u	L										20%	20% or Rs.1,500,000 per unit	18%	10%	6%				2.5%	
	8703.21.30	--- Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.2,000/- per cm <sup>3</sup>		
	8703.21.40	--- Hearses more than three years old	u	L										20.0%	20%	18%	Ex	Ex			Rs.2,000/- per cm <sup>3</sup>		
		--- Auto-trishaws :																					
	8703.21.51	---- With two-stroke petrol engine	u	L										10.0%	20%	18%	Ex	Ex			Rs.2,750/- per cm <sup>3</sup>		
	8703.21.52	---- Other, driven by liquefied petroleum (LP) gas , not more than two years old	u	TS										10.0%	20%	18%	Ex	Ex			Rs.2,750/- per cm <sup>3</sup>		
	8703.21.53	---- Other, driven by liquefied petroleum (LP) gas , more than two years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.2,750/- per cm <sup>3</sup>		
	8703.21.54	---- Other, not more than two years old	u	TS										10.0%	20%	18%	Ex	Ex			Rs.2,750/- per cm <sup>3</sup>		
	8703.21.55	---- Other, more than two years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.2,750/- per cm <sup>3</sup>		
		--- Motor cars including station wagons and racing cars, not more than three years old :																					
	8703.21.62	---- Go-Karts	u	TS				Free						20.0%	Free	18%	10%	6%				2.5%	













HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	5 C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
			u	L					18.0%						20.0%	20%	18%	Ex	Ex			2750 cm <sup>3</sup> <x≤3000cm <sup>3</sup> =Rs. 11,400/- per cm <sup>3</sup>		
																						3000 cm <sup>3</sup> <x≤4000cm <sup>3</sup> =Rs. 12,550/- per cm <sup>3</sup>		
																						4000cm <sup>3</sup> <=Rs.13,70 0/- per cm <sup>3</sup>		
	8703.40	-																						
		---																						
		---																						
	8703.40.11	----	Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%					2.5%
	8703.40.12	----	Ambulances and prison vans more than three years	u	L										10.0%	20%	18%	10%	6%					2.5%
	8703.40.13	----	Hearsees not more than three years old	u											10.0%	20%	18%	Ex	Ex					Rs.1,450/- per cm <sup>3</sup>
	8703.40.14	----	Hearsees more than three years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.1,450/- per cm <sup>3</sup>
	8703.40.15	----	Auto-trishaws, not more than two years old	u	TS										10.0%	20%	18%	Ex	Ex					Rs.2,750/- per cm <sup>3</sup>
	8703.40.16	----	Auto-trishaws, more than two years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.2,750/- per cm <sup>3</sup>
	8703.40.18	----	Other, not more than three years old	u	TS										10.0%	20%	18%	Ex	Ex					Rs.1,710,000/- per unit
	8703.40.19	----	Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.1,710,000/- per unit
		---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :																					
	8703.40.21	----	Go-Karts, not more than three years old	u	TS										10.0%	Free	18%	10%	6%					2.5%
	8703.40.22	----	Go-Karts, more than three years old	u	L										10.0%	Free	18%	10%	6%					2.5%
	8703.40.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u	TS										10.0%	20%	18%	Ex	Ex					Rs.456,000/- per unit
	8703.40.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.456,000/- per unit
	8703.40.25	----	All terrain vehicle (ATV), not more than three years old	u	TS										Free	20%	18%	10%	6%					
	8703.40.26	----	All terrain vehicle (ATV), more than three years old	u	L										Free	20%	18%	10%	6%					2.5%
	8703.40.28	----	Other, not more than three years old	u	TS				16%						10.0%	20%	18%	Ex	Ex					Rs.1,710,000/- per unit
	8703.40.29	----	Other, more than three years old	u	L				16%						10.0%	20%	18%	Ex	Ex					Rs.1,710,000/- per unit
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :																					
	8703.40.31	----	Ambulances and prison vans, not more than three years old	u											10.0%	20%	18%	10%	6%					2.5%
	8703.40.32	----	Ambulances and prison vans, more than three years old	u	L										10.0%	20%	18%	10%	6%					2.5%
	8703.40.33	----	Hearsees not more than three years old	u											10.0%	20%	18%	Ex	Ex					Rs.2,300/- per cm <sup>3</sup>
	8703.40.34	----	Hearsees more than three years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.2,300/- per cm <sup>3</sup>
	8703.40.35	----	Motor cars including station wagons and racing cars, not more than three years old	u	TS										10.0%	20%	18%	Ex	Ex					1000 cm <sup>3</sup> <x≤1300cm <sup>3</sup> =Rs. 2,600/- per cm <sup>3</sup>
																								1300 cm <sup>3</sup> <x≤1500cm <sup>3</sup> =Rs. 3,250/- per cm <sup>3</sup>



















HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C I		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG					
	8703.70.21	---- Go-Karts, not more than three years old	u	TS										10.0%	Free	18%	10%	6%						2.5%	
	8703.70.22	---- Go-Karts, more than three years old	u	L										10.0%	Free	18%	10%	6%						2.5%	
	8703.70.23	---- Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	u	TS										10.0%	20%	18%	Ex	Ex					Rs.456,000/- per unit		
	8703.70.24	---- Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.456,000/- per unit		
	8703.70.25	---- All terrain vehicle (ATV), not more than three years old	u	TS										10.0%	20%	18%	10%	6%						2.5%	
	8703.70.26	---- All terrain vehicle (ATV), more than three years old	u	L										10.0%	20%	18%	10%	6%						2.5%	
	8703.70.28	---- Other, not more than three years old	u	TS										10.0%	20%	18%	Ex	Ex					Rs.3,900/- per cm <sup>3</sup>		
	8703.70.29	---- Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.3,900/- per cm <sup>3</sup>		
		--- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :																							
	8703.70.31	---- Ambulances and prison vans, not more than three years old	u											10.0%	20%	18%	10%	6%						2.5%	
	8703.70.32	---- Ambulances and prison vans, more than three years old	u	L										10.0%	20%	18%	10%	6%						2.5%	
	8703.70.33	---- Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex					Rs.2,300/- per cm <sup>3</sup>		
	8703.70.34	---- Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.2,300/- per cm <sup>3</sup>		
	8703.70.35	---- Motor cars including station wagons and racing cars, not more than three years old	u	TS										10.0%	20%	18%	Ex	Ex					Rs.3,900/- per cm <sup>3</sup>		
	8703.70.36	---- Motor cars including station wagons and racing cars, more than three years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.3,900/- per cm <sup>3</sup>		
	8703.70.38	---- Other, not more than three years old	u	TS										10.0%	20%	18%	Ex	Ex					Rs.3,900/- per cm <sup>3</sup>		
	8703.70.39	---- Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.3,900/- per cm <sup>3</sup>		
		--- Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																							
	8703.70.41	---- Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%						2.5%	
	8703.70.42	---- Ambulances and prison vans more than three years old	u	L										10.0%	20%	18%	10%	6%						2.5%	
	8703.70.43	---- Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex					Rs.3,400/- per cm <sup>3</sup>		
	8703.70.44	---- Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.3,400/- per cm <sup>3</sup>		
	8703.70.48	---- Other, not more than three years old	u	TS										10.0%	20%	18%	Ex	Ex					Rs.7,850/- per cm <sup>3</sup>		
	8703.70.49	---- Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.7,850/- per cm <sup>3</sup>		
		--- Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																							
	8703.70.51	---- Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u	TS										10.0%	20%	18%	Ex	Ex					Rs.5,250/- per cm <sup>3</sup>		
	8703.70.52	---- Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.5,250/- per cm <sup>3</sup>		
	8703.70.53	---- Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	u	TS										10.0%	20%	18%	Ex	Ex					Rs.6,500/- per cm <sup>3</sup>		
	8703.70.54	---- Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.6,500/- per cm <sup>3</sup>		
	8703.70.58	---- Other, not more than three years old	u	TS										10.0%	20%	18%	Ex	Ex					Rs.7,850/- per cm <sup>3</sup>		
	8703.70.59	---- Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.7,850/- per cm <sup>3</sup>		
		--- Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																							
	8703.70.61	---- Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%						2.5%	
	8703.70.62	---- Ambulances and prison vans more than three years old	u	L										10.0%	20%	18%	10%	6%						2.5%	
	8703.70.63	---- Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex					Rs.4,550/- per cm <sup>3</sup>		
	8703.70.64	---- Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex					Rs.4,550/- per cm <sup>3</sup>		
	8703.70.68	---- Other, not more than three years old																					2000 cm <sup>3</sup> <x<=2500cm <sup>3</sup> =Rs.8000/- per cm <sup>3</sup>		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
			u	TS										10.0%	20%	18%	Ex	Ex			2500 cm³<x≤2750cm³=Rs. 9,100/- per cm³			
																					2750 cm³<x≤3000cm³=Rs. 10,250/- per cm³			
	8703.70.69	---- Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			2000 cm³<x≤2500cm³=Rs. 8000/- per cm³			
																					2500 cm³<x≤2750cm³=Rs. 9,100/- per cm³			
		--- Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																						
	8703.70.71	---- Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg, not more than three years old	u	TS										10.0%	20%	18%	Ex	Ex			2000 cm³<x≤2500cm³=Rs. 8000/- per cm³			
																					2500 cm³<x≤2750cm³=Rs. 9,100/- per cm³			
																					2750 cm³<x≤3000cm³=Rs. 10,250/- per cm³			
	8703.70.72	---- Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	u	TS										10.0%	20%	18%	10%	6%					2.5%	
	8703.70.78	---- Other, not more than three years old	u	TS										10.0%	20%	18%	Ex	Ex			2000 cm³<x≤2500cm³=Rs. 8000/- per cm³			
																					2500 cm³<x≤2750cm³=Rs. 9,100/- per cm³			
																					2750 cm³<x≤3000cm³=Rs. 10,250/- per cm³			
	8703.70.79	---- Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			2000 cm³<x≤2500cm³=Rs. 8000/- per cm³			
																					2500 cm³<x≤2750cm³=Rs. 9,100/- per cm³			
		--- Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc :																						
	8703.70.81	---- Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%					2.5%	
	8703.70.82	---- Ambulances and prison vans more than three years old	u	L										10.0%	20%	18%	10%	6%					2.5%	
	8703.70.83	---- Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex				Rs.4,550/- per cm³		
	8703.70.84	---- Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex				Rs.4,550/- per cm³		
	8703.70.88	---- Other, not more than three years old	u	TS										10.0%	20%	18%	Ex	Ex			3000 cm³<x≤4000cm³=Rs. 11,400/- per cm³			
																					4000 cm³<=Rs.12,550/- per cm³			







HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C I				
					AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	Gen	SG	GEN				SG			
<b>87.04</b>		<b>Motor vehicles for the transport of goods.</b>																								
	8704.10	- Dumpers designed for off-highway use	u	TS					Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%	
		- Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :																								
	8704.21	-- g.v.w. not exceeding 5 tonnes																								
		--- Special purpose tankers/browsers and trucks :																								
	8704.21.11	---- Tankers / browsers with stainless steel tanks for transport of milk, not more than five years old	u	TS				Free					Free	Free	18%	10%	6%								2.5%	
	8704.21.12	---- Tankers / browsers with stainless steel tanks for transport of milk, more than five years old	u	L				Free					Free	Free	18%	10%	6%								2.5%	
	8704.21.13	---- Garbage trucks equipped with waste compacting mechanism, not more than five years old	u										Free	Free	18%	10%	6%								2.5%	
	8704.21.14	---- Garbage trucks equipped with waste compacting mechanism, more than five years old	u	L									Free	Free	18%	10%	6%								2.5%	
		--- Auto-trishaws :													18%											
	8704.21.21	---- Not more than four years old	u	TS									Free	Free	18%	Ex	6.0%								Rs.450/- per cm <sup>3</sup>	
	8704.21.22	---- More than four years old	u	L									Free	Free	18%	Ex	6.0%								Rs.450/- per cm <sup>3</sup>	
		--- Chassis fitted with engines and cabs													18%											
	8704.21.31	---- for vehicles of national subdivision 8704.21.43, not more than four years old	u	TS										20.0%	20%	18%	Ex	Ex							Rs.570,000 per unit	
	8704.21.32	---- for vehicles of national subdivision 8704.21.44, more than four years old	u	L										20.0%	20%	18%	Ex	Ex							Rs.1,140,000 per unit	
	8704.21.33	---- for vehicles of national subdivision 8704.21.51, not more than four years old	u	TS										20.0%	20%	18%	Ex	6.0%							Rs.570,000 per unit	
	8704.21.34	---- for vehicles of national subdivision 8704.21.52, more than four years old	u	L										20.0%	20%	18%	Ex	Ex							Rs.1,140,000 per unit	
	8704.21.35	---- for vehicles of national subdivision 8704.21.63, not more than four years old	u	TS										20.0%	20%	18%	Ex	Ex							Rs.570,000 per unit	
	8704.21.36	---- for vehicles of national subdivision 8704.21.64, more than four years old	u	L										20.0%	20%	18%	Ex	Ex							Rs.1,140,000 per unit	
	8704.21.37	---- for vehicles of national subdivision 8704.21.67, not more than four years old	u	TS										20.0%	20%	18%	Ex	Ex							Rs.1,596,000 per unit	
	8704.21.38	---- for vehicles of national subdivision 8704.21.68, more than four years old	u	L										20.0%	20%	18%	Ex	Ex							Rs.2,850,000 per unit	
		--- Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																								
	8704.21.41	---- Cargo carrying capacity of less than 800kg, not more than four years old	u	TS										10.0%	20%	18%	Ex	Ex							Rs.684,000 per unit	
	8704.21.42	---- Cargo carrying capacity of less than 800kg , more than four years old	u	L										10.0%	20%	18%	Ex	Ex							Rs.1,140,000 per unit	
	8704.21.43	---- Cargo carrying capacity of 800kg or more, not more than four years old	u	TS										20.0%	20%	18%	Ex	Ex							Rs.684,000 per unit	
	8704.21.44	---- Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	Ex	Ex							Rs.1,140,000 per unit	
		--- Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more :																								
	8704.21.51	---- Not more than four years old	u	TS										10.0%	20%	18%	Ex	Ex							Rs.1,140,000 per unit	
	8704.21.52	---- More than four years old	u	L										10.0%	20%	18%	Ex	Ex							Rs.2,280,000 per unit	



HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	8704.22.61	---- Not more than five years old	u	TS				Free	Free	Free		Free	Free	Free	Free	Free	18%	Ex	Ex			Rs.1,140,000 per unit		
	8704.22.62	---- More than five years old but less than ten years old	u	TS				Free	Free	Free		Free	Free	Free	Free	Free	18%	Ex	Ex			Rs.2,850,000 per unit		
	8704.22.63	---- More than ten years old	u	L				Free	Free	Free		Free	Free	Free	Free	Free	18%	Ex	Ex			Rs.4,560,000 per unit		
	8704.23	-- g.v.w. exceeding 20 tonnes :																						
		--- Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :																						
	8704.23.51	---- Not more than five years old	u	TS				Free	Free	Free		Free	Free	Free	Free	Free	18%	10%	6%				2.5%	
	8704.23.52	---- More than five years old but less than ten years old	u	TS				Free	Free	Free		Free	Free	Free	Free	Free	18%	Ex	Ex			Rs.1,710,000 per unit		
	8704.23.53	---- More than ten years old	u	L				Free	Free	Free		Free	Free	Free	Free	Free	18%	Ex	Ex			Rs.3,420,000 per unit		
		--- Garbage trucks equipped with waste compacting mechanism :																						
	8704.23.61	---- Not more than five years old	u					Free	Free			Free	Free	Free	Free	Free	18%	10%	6%				2.5%	
	8704.23.62	---- More than five years old	u	L				Free	Free			Free	Free	Free	Free	Free	18%	Ex	Ex			Rs.142,500 per unit		
		--- Other :															18%							
	8704.23.71	---- Not more than five years old	u	TS				Free	Free			Free	Free	Free	Free	Free	18%	Ex	Ex			Rs.1,140,000 per unit		
	8704.23.72	---- More than five years old but less than ten years old	u	TS				Free	Free			Free	Free	Free	Free	Free	18%	Ex	Ex			Rs.2,850,000 per unit		
	8704.23.73	---- More than ten years old	u	L				Free	Free			Free	Free	Free	Free	Free	18%	Ex	Ex			Rs.4,560,000 per unit		
		- Other, with only spark-ignition internal combustion piston engine :																						
	8704.31	-- g.v.w. not exceeding 5 tonnes :																						
		--- Special purpose tankers/bowsters and trucks :																						
	8704.31.11	---- Tankers / bowsters with stainless steel tanks for transport of milk, not more than five years old	u	TS				Free						Free	Free	Free	18%	10%	6%				2.5%	
	8704.31.12	---- Tankers / bowsters with stainless steel tanks for transport of milk, more than five years old	u	L				Free						Free	Free	Free	18%	10%	6%				2.5%	
	8704.31.13	---- Garbage trucks equipped with waste compacting mechanism, not more than five years old	u	TS										Free	Free	Free	18%	10%	6%				2.5%	
	8704.31.14	---- Garbage trucks equipped with waste compacting mechanism, more than five years old	u	L										Free	Free	Free	18%	10%	6%				2.5%	
		--- Auto-trishaws :																						
	8704.31.21	---- With two-stroke petrol engine	u	L										Free	Free	Free	18%	Ex	6.0%			Rs.550/- per cm³		
	8704.31.22	---- Other, not more than four years old	u	TS										Free	Free	Free	18%	Ex	6.0%			Rs.550/- per cm³		
	8704.31.23	---- Other, more than four years old	u	L										Free	Free	Free	18%	Ex	6.0%			Rs.550/- per cm³		
		--- Chassis fitted with engines and cabs :																						
	8704.31.31	---- for vehicles of national subdivision 8704.31.43, not more than four years old	u	TS										20.0%	20%	18%	Ex	Ex				Rs.570,000 per unit		
	8704.31.32	---- for vehicles of national subdivision 8704.31.44, more than four years old	u	L										20.0%	20%	18%	Ex	Ex				Rs.1,140,000 per unit		
	8704.31.33	---- for vehicles of national subdivision 8704.31.51, not more than four years old	u	TS										20.0%	20%	18%	10%	6%				Rs.570,000 per unit		
	8704.31.34	---- for vehicles of national subdivision 8704.31.52, more than four years old	u	L										20.0%	20%	18%	Ex	Ex				Rs.1,140,000 per unit		
	8704.31.35	---- for vehicles of national subdivision 8704.31.63, not more than four years old	u	TS										20.0%	20%	18%	Ex	Ex				Rs.570,000 per unit		
	8704.31.36	---- for vehicles of national subdivision 8704.31.64, more than four years old	u	L										20.0%	20%	18%	Ex	Ex				Rs.1,140,000 per unit		
	8704.31.37	---- for vehicles of national subdivision 8704.31.67, not more than four years old	u											20.0%	20%	18%	Ex	Ex				Rs.1,596,000 per unit		
	8704.31.38	---- for vehicles of national subdivision 8704.31.68, more than four years old	u	L										20.0%	20%	18%	Ex	Ex				Rs.2,850,000 per unit		



HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	8704.31.91	---- Vehicles with separate bodies for cabin and cargo area, not more than four years old	u	TS										20.0%	20%	18%	Ex	Ex			Rs.5,700,000 per unit		
	8704.31.92	---- Vehicles with separate bodies for cabin and cargo area, more than four years old	u	L										20.0%	20%	18%	Ex	Ex			Rs.6,840,000 per unit		
	8704.31.93	---- Other not more than four years old	u	TS										20.0%	20%	18%	Ex	Ex			Rs.2,000/- per cm <sup>3</sup>		
	8704.31.99	---- Other more than four years old	u	L										20.0%	20%	18%	Ex	Ex			Rs.2,000/- per cm <sup>3</sup>		
	8704.32	--- q.v.w. exceeding 5 tonnes :																					
		--- Tankers and bowzers with stainless steel tanks for transport of milk and refrigerated trucks :																					
	8704.32.41	---- Not more than five years old	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8704.32.42	---- More than five years old but not more than ten years old	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.1,710,000 per unit		
	8704.32.43	---- More than ten years old	u	L				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.3,420,000 per unit		
		--- Garbage trucks equipped with waste compacting mechanism :																					
	8704.32.51	---- Not more than five years old	u	TS				Free	Free			Free	Free	Free	Free	18%	10%	6%				2.5%	
	8704.32.52	---- More than five years old	u	L				Free	Free			Free	Free	Free	Free	18%	Ex	Ex			Rs.142,500 per unit		
		--- Other :														18%							
	8704.32.61	---- Not more than five years old	u	TS				Free	Free			4%	1.5%	Free	Free	18%	Ex	Ex			Rs.1,140,000 per unit		
	8704.32.62	---- More than five years old but not more than ten years old	u	TS				Free	Free			4%	1.5%	Free	Free	18%	Ex	Ex			Rs.2,850,000 per unit		
	8704.32.63	---- More than ten years old	u	L				Free	Free			4%	1.5%	Free	Free	18%	Ex	Ex			Rs.4,560,000 per unit		
		- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :																					
	8704.41	--- q.v.w. not exceeding 5 tonnes																					
		--- Special purpose tankers/bowzers and trucks :																					
	8704.41.11	---- Tankers / bowzers with stainless steel tanks for transport of milk, not more than five years old	u	TS				Free						Free	Free	18%	10.0%	6.0%				2.5%	
	8704.41.12	---- Tankers / bowzers with stainless steel tanks for transport of milk, more than five years old	u	L				Free						Free	Free	18%	10.0%	6.0%				2.5%	
	8704.41.13	---- Garbage trucks equipped with waste compacting mechanism, not more than five years old	u	TS										Free	Free	18%	10.0%	6.0%				2.5%	
	8704.41.14	---- Garbage trucks equipped with waste compacting mechanism, more than five years old	u	L										Free	Free	18%	10.0%	6.0%				2.5%	
		--- Auto-trishaws :																					
	8704.41.21	---- Not more than four years old	u	TS										Free	Free	18%	10.0%	6.0%			Rs.400/- per cm <sup>3</sup>		
	8704.41.22	---- More than four years old	u	L										Free	Free	18%	10.0%	6.0%			Rs.400/- per cm <sup>3</sup>		
		--- Chassis fitted with engines and cabs																					
	8704.41.31	---- for vehicles of national subdivision 8704.41.43, not more than four years old	u	TS										20.0%	20%	18%	10%	Ex			Rs.513,000/- per unit		
	8704.41.32	---- for vehicles of national subdivision 8704.41.44, more than four years old	u	L										20.0%	20%	18%	10%	Ex			Rs.1,026,000/- per unit		
	8704.41.33	---- for vehicles of national subdivision 8704.41.51, not more than four years old	u	TS										20.0%	20%	18%	10%	6%			Rs.513,000/- per unit		
	8704.41.34	---- for vehicles of national subdivision 8704.41.52, more than four years old	u	L										20.0%	20%	18%	10%	Ex			Rs.1,026,000/- per unit		
	8704.41.35	---- for vehicles of national subdivision 8704.41.63, not more than four years old	u	TS										20.0%	20%	18%	10%	Ex			Rs.513,000/- per unit		
	8704.41.36	---- for vehicles of national subdivision 8704.41.64, more than four years old	u	L										20.0%	20%	18%	10%	Ex			Rs.1,026,000/- per unit		
	8704.41.37	---- for vehicles of national subdivision 8704.41.67, not more than four years old	u	TS										20.0%	20%	18%	10%	Ex			Rs.1,482,000/- per unit		
	8704.41.38	---- for vehicles of national subdivision 8704.41.68, more than four years old	u	L										20.0%	20%	18%	10%	Ex			Rs.2,622,000/- per unit		

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG					
		--- Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																							
	8704.41.41	---- Cargo carrying capacity of less than 800kg, not more than four years old	u	TS										10.0%	20%	18%	10%	Ex							Rs.627,000/- per unit
	8704.41.42	---- Cargo carrying capacity of less than 800kg , more than four years old	u	L										10.0%	20%	18%	10%	Ex							Rs.1,026,000/- per unit
	8704.41.43	---- Cargo carrying capacity of 800kg or more, not more than four years old	u	TS										20.0%	20%	18%	10%	Ex							Rs.627,000/- per unit
	8704.41.44	---- Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	10%	Ex							Rs.1,026,000/- per unit
		--- Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more :																							
	8704.41.51	---- Not more than four years old	u	TS										10.0%	20%	18%	10%	Ex							Rs.1,026,000/- per unit
	8704.41.52	---- More than four years old	u	L										10.0%	20%	18%	10%	Ex							Rs.2,052,000/- per unit
		--- Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :																							
	8704.41.61	---- Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old	u	TS										10.0%	20%	18%	10%	Ex							Rs.627,000/- per unit
	8704.41.62	---- Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, more than four years old	u	L										10.0%	20%	18%	10%	Ex							Rs.1,026,000/- per unit
	8704.41.63	---- Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	u	TS										20.0%	20%	18%	10%	Ex							Rs.627,000/- per unit
	8704.41.64	---- Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	10%	Ex							Rs.1,026,000/- per unit
	8704.41.65	---- Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u	TS										20.0%	20%	18%	10%	Ex							Rs.1,596,000/- per unit
	8704.41.66	---- Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	u	L										20.0%	20%	18%	10%	Ex							Rs.2,622,000/- per unit
	8704.41.67	---- Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u	TS										20.0%	20%	18%	10%	Ex							Rs.1,596,000/- per unit
	8704.41.68	---- Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	10%	Ex							Rs.2,622,000/- per unit
		--- Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :																							
	8704.41.71	---- Not more than four years old	u	TS										20.0%	20%	18%	10%	Ex							Rs.2,052,000/- per unit
	8704.41.72	---- More than four years old	u	L										20.0%	20%	18%	10%	Ex							Rs.2,622,000/- per unit









HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L				
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG							
		--- Other electric, not more than five years old														18%											
	8704.60.31	---- Capacity of motors not exceeding 50kW	u	TS										20.0%	20%	18%	Ex	6.0%							Rs.8,550/= per kW		
	8704.60.32	---- Capacity of motors exceeding 50kW, but not exceeding 100kW	u	TS										20.0%	20%	18%	Ex	6.0%							Rs.11,400/= per kW		
	8704.60.33	---- Capacity of motors exceeding 100kW, but not exceeding 200kW	u	TS										20.0%	20%	18%	Ex	6.0%							Rs.28,500/= per kW		
	8704.60.34	---- Capacity of motors exceeding 200kW	u	TS										20.0%	20%	18%	Ex	6.0%							Rs.45,600/= per kW		
		--- Other electric, more than five years old																									
	8704.60.41	---- Capacity of motors not exceeding 50kW	u	L										20.0%	20%	18%	Ex	6.0%							Rs.22,800/= per kW		
	8704.60.42	---- Capacity of motors exceeding 50kW, but not exceeding 100kW	u	L										20.0%	20%	18%	Ex	6.0%							Rs.34,200/= per kW		
	8704.60.43	---- Capacity of motors exceeding 100kW, but not exceeding 200kW	u	L										20.0%	20%	18%	Ex	6.0%							Rs.51,300/= per kW		
	8704.60.44	---- Capacity of motors exceeding 200kW	u	L										20.0%	20%	18%	Ex	6.0%							Rs.68,400/= per kW		
	8704.90	- Other :																									
	8704.90.10	--- Not more than five years old	u	TS										10.0%	20%	18%	Ex	6%							Rs.1,140,000 per unit		
	8704.90.90	--- Other	u	L										20.0%	20%	18%	Ex	Ex							Rs.1,710,000 per unit		
<b>87.05</b>		<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).</b>																									
	8705.10	- Crane lorries :																									
	8705.10.10	--- Not more than ten years old	u	TS																						2.5%	
	8705.10.20	--- More than ten years old	u	L					Free	Free				Free	Free	18%	10%	6%								2.5%	
	8705.20	- Mobile drilling derricks :																								2.5%	
	8705.20.10	--- Not more than seven years old	u	TS					Free	Free				Free	Free	18%	10%	6%								2.5%	
	8705.20.20	--- More than seven years old	u	L					Free	Free				Free	Free	18%	10%	6%								2.5%	
	8705.30	- Fire fighting vehicles :																								2.5%	
	8705.30.10	--- Not more than seven years old	u	TS					Free	Free				Free	Free	18%	10%	6%								2.5%	
	8705.30.20	--- More than seven years old	u	L					Free	Free				Free	Free	18%	10%	6%								2.5%	
	8705.40	- Concrete-mixer lorries :																								2.5%	
	8705.40.10	--- Not more than ten years old	u	TS					Free	Free				Free	Free	18%	10%	6%								2.5%	
	8705.40.20	--- More than ten years old	u	L					Free	Free				Free	Free	18%	10%	6%								2.5%	
	8705.90	- Other :																									
		--- Gully bowzers equipped with suction pumps for extracting sewage water /wastes :																									
	8705.90.21	---- Not more than seven years old	u	TS					Free	Free				Free	Free	18%	10%	6%								2.5%	
	8705.90.22	---- More than seven years old	u	L					Free	Free				Free	Free	18%	10%	6%								2.5%	
		--- Concrete pump trucks :																								2.5%	
	8705.90.31	---- Not more than ten years old	u	TS					Free	Free				Free	Free	18%	10%	6%								2.5%	
	8705.90.32	---- More than ten years old	u	L					Free	Free				Free	Free	18%	10%	6%								2.5%	
		--- Mobile Workshops :																								2.5%	
	8705.90.41	---- Modified vehicles of heading 87.02, not more than three years old	u	TS					Free	Free				Free	Free	18%	10%	Ex								Rs.5,130,000 per unit	
	8705.90.42	---- Modified vehicles of heading 87.02, more than three years old	u	L					Free	Free				Free	Free	18%	10%	Ex								Rs.6,840,000 per unit	
	8705.90.43	---- Modified vehicles of heading 87.03, not more than three years old	u	TS					Free	Free				Free	Free	18%	10%	Ex								Rs.12,550/per cm <sup>3</sup>	
	8705.90.44	---- Modified vehicles of heading 87.03, more than three years old	u	L					Free	Free				Free	Free	18%	10%	Ex								Rs.12,550/per cm <sup>3</sup>	
	8705.90.45	---- Modified vehicles of heading 87.04, not more than three years old	u	TS					Free	Free				Free	Free	18%	10%	Ex								Rs.5,130,000 per unit	
	8705.90.46	---- Modified vehicles of heading 87.04, more than three years old	u	L					Free	Free				Free	Free	18%	10%	Ex								Rs.6,840,000 per unit	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	8705.90.47	---- Other, not more than seven years old	u	TS					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.1,140,000 per unit		
	8705.90.48	---- Other, more than seven years old	u	L					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.2,850,000 per unit		
		--- Other, Modified vehicles of heading 87.02, 87.03 and 87.04																						
	8705.90.51	---- Modified vehicles of heading 87.02, not more than three years old	u	TS					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.5,130,000 per unit		
	8705.90.52	---- Modified vehicles of heading 87.02, more than three years old	u	L					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.6,840,000 per unit		
	8705.90.53	---- Modified vehicles of heading 87.03, not more than three years old	u	TS					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.12,550/per cm <sup>3</sup>		
	8705.90.54	---- Modified vehicles of heading 87.03, more than three years old	u	L					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.12,550/per cm <sup>3</sup>		
	8705.90.55	---- Modified vehicles of heading 87.04, not more than three years old	u	TS					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.5,130,000 per unit		
	8705.90.56	---- Modified vehicles of heading 87.04, more than three years old	u	L					Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.6,840,000 per unit		
		--- Other :																						
	8705.90.91	---- g.v.w. not exceeding 4 tonnes, not more than seven years old (except Aerial Platform Trucks)	u	TS					Free	Free			Free	Free	Free	Free	18%	Ex	Ex			Rs.1,710,000 per unit		
	8705.90.92	---- g.v.w. not exceeding 4 tonnes, more than seven years old	u	L					Free	Free			Free	Free	Free	Free	18%	Ex	Ex			Rs.2,850,000 per unit		
	8705.90.93	---- g.v.w. exceeding 4 tonnes, not more than seven years old (except Aerial Platform Trucks)	u	TS					Free	Free			Free	Free	Free	Free	18%	10%	6%					2.5%
	8705.90.94	---- g.v.w. exceeding 4 tonnes, more than seven years old	u	TS					Free	Free			Free	Free	Free	Free	18%	Ex						2.5%
<b>87.06</b>		<b>Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.</b>																						
	8706.00.10	--- New chassis fitted with engines for motor vehicles of heading 87.02, for the transport of twenty eight or more passengers including the driver	u		Free									Free	Free	18%	Ex	Ex				Rs.1,140,000 per unit		
	8706.00.20	--- New chassis fitted with engines for other motor vehicles of heading 87.02	u		10.0%									10.0%	20%	18%	Ex	Ex				Rs.1,140,000 per unit		
	8706.00.30	--- New chassis fitted with engines for motor vehicles of heading 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 with a g.v.w. of 3,000 kg or more	u											Free	Free	18%	Ex	Ex				Rs.1,140,000 per unit		
	8706.00.40	--- Other new chassis fitted with engines for other motor vehicles	u											10.0%	20%	18%	Ex	Ex				Rs.2,280,000 per unit		
	8706.00.50	--- Used chassis fitted with engines	u	L										10% or Rs.145,334.00 per unit	20% or Rs.400,000 per Unit	18%	Ex	Ex				Rs.2,280,000 per unit		
<b>87.07</b>		<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>																						
	8707.10	- For the vehicles of heading 87.03 :																						
	8707.10.10	--- Used vehicle bodies fully equipped with fittings and accessories	u	L										10.0%	20%	18%	Ex	Ex				Rs.1,140,000 per unit		
	8707.10.20	--- Other vehicle bodies fully equipped with fittings and accessories	u	L										10.0%	20%	18%	Ex	Ex				Rs.912,000 per unit		
	8707.10.30	--- Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	L										10.0%	20%	18%	Ex	Ex				Rs.1,026,000 per unit		
	8707.10.40	--- Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	u	L										10.0%	20%	18%	Ex	Ex				Rs.798,000 per unit		
	8707.10.50	--- Rough coated ,bare body frame with /without doors, bonnet and boot lid	u	L										10.0%	20%	18%	Ex	Ex				Rs.342,000 per unit		
	8707.10.60	--- Used bare body frame with /without doors, bonnet and boot lid	u	L										10.0%	20%	18%	Ex	Ex				Rs.1,140,000 per unit		



HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	8708.91.10	--- Radiators	kg									5% or Rs.770/- per unit	5% or Rs.770/- per unit		20% or Rs.3000/- per unit	18%	10%			30% or Rs.3,600 per unit			2.5%	
	8708.91.20	--- Radiator cores	kg									5%	5%		20% or Rs.2500/- per unit	18%	10%			30% or Rs.2,800 per unit			2.5%	
	8708.91.90	--- Other	kg									5%	5%		20%	18%	10%			30%			2.5%	
	8708.92	-- Silencers (mufflers) and exhaust pipes; parts thereof	kg									5%	5%		20%	18%	10%			10%			2.5%	
	8708.93	-- Clutches and parts thereof	kg						Free	Free		5%	5%		20%	18%	10%			10%			2.5%	
	8708.94	-- Steering wheels, steering columns and steering boxes; parts thereof	kg						Free	Free		5%	5%		20%	18%	10%	6%		10%	Free		2.5%	
	8708.95	-- Safety airbags with inflator system; parts thereof	kg												20%	18%	10%			10%			2.5%	
	8708.99	-- Other :																						
	8708.99.10	--- New chassis not fitted with engines, but with or without fittings for motor vehicles of heading 87.02 and 87.04 with a g.v.w. of 3,000 kg or more	kg											Free	Free	18%	10%	6%					2.5%	
	8708.99.20	--- Other new chassis not fitted with engines, but with or without fittings	kg												20%	18%	10%	6%		20%	Free		2.5%	
	8708.99.30	--- Other used chassis not fitted with engines, but with or without fittings	kg	L										20.0%	20%	18%	Ex			20%	Free		2.5%	
	8708.99.40	--- "Cut-portions" of motor vehicles	kg	L	18% or Rs.261,000 per cut portion							25.2% or Rs.185,000 per cut portion		20% or Rs.133,334/- per cut portion	20% or Rs.290,000 per cut portion	18%	Ex	Ex		10% or Rs.150,000 per cut portion	Free	Rs.342,000/- per cut portion		
	8708.99.90	--- Other	kg												20%	18%	10%	6%		10%	Free		2.5%	
<b>87.09</b>		<b>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports, for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles</b>																						
		- Vehicles :																						2.5%
	8709.11	-- Electrical	u									5%	4.5%	10.0%	20%	18%	10%	6%					2.5%	
	8709.19	-- Other	u											10.0%	20%	18%	10%	6%					2.5%	
	8709.90	- Parts	kg											10.0%	20%	18%	Ex						2.5%	
<b>87.10</b>	8710.00	<b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</b>	u									5%	4.5%	10.0%	20%	18%	10%	6%					2.5%	
<b>87.11</b>		<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars: side-cars.</b>																						
	8711.10	- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc :																						
	8711.10.10	--- Not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex					Rs.650/- per cm <sup>3</sup>	
	8711.10.20	--- More than three years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex					Rs.114,000 per unit	
	8711.20	- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :																						
	8711.20.10	--- Exceeding 50 cc but not exceeding 200 cc, not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex					Rs.1,300/- per cm <sup>3</sup>	
	8711.20.20	--- Exceeding 50 cc but not exceeding 200 cc, more than three years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex					Rs.342,000 per unit	







