## Chapter 87

## Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

## Notes.

- 1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
- 2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

- 3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
- 4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

## Subheading Note.

- 1.- Subheading 8708.22 covers:
  - (a) front windscreens (windshields), rear windows and other windows, framed; and
  - (b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices,

when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

HS Hda	HS Code		Description	Unit	ICL/					Pre	ferent	tial Du	ty			Gen Duty	VAT	P	<b>AL</b>	C	ess	Excise (S.P.D)	SSCL	S C L
no nug	ns code		Description	o iii	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	Gen	SG	GEN	SG	Excise (5.P.D)	SSCL	,
87.01			Tractors (other than tractors of heading 87,09) (+).																					
	8701.10	-	Single axle tractors :																					
	8701.10.10		More than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8701.10.90		Other	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Road tractors for semi-trailers :																					
	8701.21		With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	u																				
	8701.21.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%	1
	8701.21.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%	1
	8701.22		With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :	u																				
	8701.22.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%	
	8701.22.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%	
	8701.23		With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :	u																				
	8701.23.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%	
	8701.23.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%	
	8701.24		With only electric motor for propulsion :	u																				
	8701.24.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%	
	8701.24.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%	
	8701.29		Other:	u																				
	8701.29.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%	
	8701.29.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10.0%	6.0%				2.5%	
	8701.30	-	Track-laying tractors :																					T
	8701.30.10		Not more than five years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	
	8701.30.20		More than five years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	
		-	Other, of an engine power :																	1				

uc 114-	HS Code		Description	Unit	ICL/					Pre	ferent	tial Du	tv			Com Durby	VAT	P	۸L	C	ess	Excise (S.P.D)	SSCL	5 0
HS Hdg	ns code		Description	Unit	SLSI	AP	AD	BN	GT			SA	SF	SD	SG	Gen Duty	VAI	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	,
	8701.91		Not exceeding 18kW:																					-
	8701.91.10		Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8701.91.20	+	Agricultural tractors, more than ten years old		<u> </u>					Free	Free	1	Free	Free	Free	Free	18%	10%	6%				2.5%	+
	8701.91.30		Other, not more than ten years old	u u						Free	Free	1	4%	1.5%	Free	Free	18%	10%	6%		+		2.5%	1
	8701.91.40		Other, more than ten years old	U						Free	Free		4%	1.5%	Free	Free	18%	10%	6%	1			2.5%	1
	8701.92		Exceeding 18 kW but not exceeding 37 kW :	u						1166	1166		770	1.370	1166	1166	1070	1070	0.70	1			2.370	1
	8701.92.10		Agricultural tractors, not more than ten years old							1_	1_		_	_	_	_								
				u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8701.92.20		Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8701.92.30		Other, not more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	
	8701.92.40		Other, more than ten years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	
	8701.93		Exceeding 37 kW but not exceeding 75 kW:																					
	8701.93.10		Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
				u																				
	8701.93.20		Agricultural tractors, more than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8701.93.30		Other, not more than ten years old	u	ļ		ļ			Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	_
	8701.93.40		Other, more than ten years old	u	L L					Free	Free	1	4%	1.5%	Free	Free	18%	10%	6%				2.5%	4
	8701.94		Exceeding 75 kW but not exceeding 130 kW:									-												+
	8701.94.10		Agricultural tractors, not more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	0701 04 30		Assis desiral brackers many their ten years ald		<b>-</b>	-	-			Free	Гиаа	-	Funn	Гиаа	Fuee	Fuee	100/	10%	6%		-		2.5%	+
	8701.94.20		Agricultural tractors, more than ten years old	u		1	1				Free	1 -	Free 4%	Free	Free	Free	18% 18%			1	1		2.5%	+
	8701.94.30 8701.94.40		Other, not more than ten years old Other, more than ten years old	u u	<b>—</b>		_			Free Free	Free Free	1	4%	1.5% 1.5%	Free Free	Free Free	18%	10% 10%	6% 6%				2.5%	+
	8701.94.40 8701.95		Exceeding 130 kW :	u	+-		_			Free	Free	1	4%	1.5%	Free	Free	18%	10%	0%				2.5%	╫
	8701.95.10		Agricultural tractors, not more than ten years old									1									+			t
	0/01.55.10		Agricultural tractors, not more than terr years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8701.95.20		Agricultural tractors, more than ten years old	u						Free	Free		Free	Free	Free	Free	18%	10%	6%	1			2.5%	+
	8701.95.30		Other, not more than ten years old	U						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	
	8701.95.40		Other, more than ten years old	u						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	
7.02			Motor vehicles for the transport of ten or																					
			more persons, including the driver.																					
	8702.10	-	With only compression-ignition internal combustion																					
			piston engine (diesel or semi-diesel) :																					
		-										1												4
			Motor vehicles for the transport of less than 13																					
			persons (adults) including the driver, not more than																					
	8702.10.12		three and a half years old :		-	-	-					-									-			+
	8/02.10.12		Modified Vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex	Ex			300%		
	8702.10.13		Modified Vehicles of heading 87.03, more than two									1									+			H
	0702.10.13		years old.	u	L										20.0%	20%	18%	Ex	Ex			300%		
	8702.10.19		Other	u	TS										20.0%	20%	18%	Ex	Ex			200%		+
						+	+			1	_				20.070	2070	1070		LX			20070		T
			IMotor vehicles for the transport of less than 13																					
			Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than															l						
			persons (adults) including the driver, more than																					
	8702.10.21			u	L										20.0%	20%	18%	Ex	Ex			300%		
			persons (adults) including the driver, more than three and a half years old :	u	L										20.0% 20.0%	20% 20%	18% 18%	Ex Ex	Ex Ex			300% 200%		
	8702.10.21		persons (adults) including the driver, more than three and a half years old : Modified Vehicles of heading 87.03	u	L																			
	8702.10.21		persons (adults) including the driver, more than three and a half years old :  Modified Vehicles of heading 87.03  Other	u u	L																			
	8702.10.21		persons (adults) including the driver, more than three and a half years old :  Modified Vehicles of heading 87.03  Other  Motor vehicles for the transport of 13 or more	u u	L																			
	8702.10.21 8702.10.29		persons (adults) including the driver, more than three and a half years old : Modified Vehicles of heading 87.03 Other 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 :	u u	L																			
	8702.10.21		persons (adults) including the driver, more than three and a half years old : Modified Vehicles of heading 87.03 Other 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 : Modified Vehicles of heading 87.03, not more than		L										20.0%	20%	18%	Ex	Ex			200%		
	8702.10.21 8702.10.29 8702.10.32		persons (adults) including the driver, more than three and a half years old : Modified Vehicles of heading 87.03  Other  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 :  Modified Vehicles of heading 87.03, not more than two years old	u u u	L L																			
	8702.10.21 8702.10.29		persons (adults) including the driver, more than three and a half years old : Modified Vehicles of heading 87.03  Other 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 : Modified Vehicles of heading 87.03, not more than two years old Modified Vehicles of heading 87.03, more than two	u	TS L										20.0%	20%	18%	Ex Ex	Ex Ex			300%		
	8702.10.21 8702.10.29 8702.10.32 8702.10.33		persons (adults) including the driver, more than three and a half years old : Modified Vehicles of heading 87.03 Other 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 : Modified Vehicles of heading 87.03, not more than two years old Modified Vehicles of heading 87.03, more than two years old												20.0%	20%	18%	Ex	Ex			300%		
	8702.10.21 8702.10.29 8702.10.32		persons (adults) including the driver, more than three and a half years old : Modified Vehicles of heading 87.03  Other 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 : Modified Vehicles of heading 87.03, not more than two years old Modified Vehicles of heading 87.03, more than two	u											20.0%	20%	18%	Ex Ex	Ex Ex			300% 300% 300% Rs.5,130,000/- per		
	8702.10.21 8702.10.29 8702.10.32 8702.10.33		persons (adults) including the driver, more than three and a half years old : Modified Vehicles of heading 87.03  Other 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 : Modified Vehicles of heading 87.03, not more than two years old Modified Vehicles of heading 87.03, more than two years old Other	u	L										20.0%	20%	18% 18% 18%	Ex Ex	Ex Ex			300%		
	8702.10.21 8702.10.29 8702.10.32 8702.10.33		persons (adults) including the driver, more than three and a half years old : Modified Vehicles of heading 87.03  Other 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 : Modified Vehicles of heading 87.03, not more than two years old Modified Vehicles of heading 87.03, more than two years old Other  Motor vehicles for the transport of 13 or more	u	L										20.0%	20%	18% 18% 18%	Ex Ex	Ex Ex			300% 300% 300% Rs.5,130,000/- per		
	8702.10.21 8702.10.29 8702.10.32 8702.10.33		persons (adults) including the driver, more than three and a half years old : Modified Vehicles of heading 87.03 Other 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 : Modified Vehicles of heading 87.03, not more than two years old Modified Vehicles of heading 87.03, more than two years old Other  Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults)	u	L										20.0%	20%	18% 18% 18%	Ex Ex	Ex Ex			300% 300% 300% Rs.5,130,000/- per		
	8702.10.21 8702.10.29 8702.10.32 8702.10.33		persons (adults) including the driver, more than three and a half years old : Modified Vehicles of heading 87.03  Other 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 : Modified Vehicles of heading 87.03, not more than two years old Modified Vehicles of heading 87.03, more than two years old Other  Motor vehicles for the transport of 13 or more	u	L										20.0%	20%	18% 18% 18%	Ex Ex	Ex Ex			300% 300% 300% Rs.5,130,000/- per		

					ICL/					Dw	·foron	tial Du	***					P	A 1					
S Hdg	HS Code		Description	Unit	SLSI	ΔΡ	ΔD	BN	GT				SF	SD	SG	Gen Duty	VAT	Gen		GEN	ess SG	Excise (S.P.D)	SSCL	s c
						7			<u>.</u>				i											
	8702.10.49		Other	u	L										20.0%	20%	18%	Ex	6%			Rs.6,840,000/- per		
				u											20.070	2070	1070	LX	0.70			unit		
			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 :																					
	8702.10.53		Modified Vehicles of heading 87.03, not more than													-	1							+
	0702.10.33		two years old	u	TS										20.0%	20%	18%	Ex	Ex			300%		
	8702.10.54		Modified Vehicles of heading 87.03, more than two		T .										20.00/	2001	100/	_	_			2000/		
			vears old	u	L										20.0%	20%	18%	Ex	Ex			300%		
	8702.10.55		Other, not more than five years old	u	TS										Free	Free	18%	10%	6%					
	8702.10.59		Other	u	TS										Free	Free	18%	Ex	Ex			Rs.1,710,000/- per		
				u	13										TICC	1100	1070	LA	LA			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 :																					
	8702.10.61		Modified Vehicles of heading 87.03	u						1	1				20.0%	20%	18%	Ex	Ex			300%		+-
	8702.10.69		Other		-																	Rs.2,850,000/- per		1
	0702.10.03		Other	u	L										Free	Free	18%	Ex	Ex			unit		
			Other, not more than ten years old :																			dine		
	8702.10.73		Modified Vehicles of heading 87.03, not more than		TC										20.00/	200/	100/	Б.	F.,			2000/		
			two years old	u	TS										20.0%	20%	18%	Ex	Ex			300%		
	8702.10.74		Modified Vehicles of heading 87.03, more than two	u	1										20.0%	20%	18%	Ex	Ex			300%		
			years old		_																	300%		
	8702.10.75		Other, not more than five years old	u	TS										Free	Free	18%	10%	6%					
	8702.10.79		Other	u	TS										Free	Free	18%	Ex	Ex			Rs.1,710,000/- per		
																						unit		
	0702 10 01		Other, more than ten years old : Modified Vehicles of heading 87.03	u	_					1	1			-	20.0%	20%	18%	Fu.	F.v.			300%		+
	8702.10.81 8702.10.89		Other	u	L	1	-	-		+	+	1		1	20.0%			Ex	Ex			Rs.2,850,000/- per		+
	6/02.10.09		Ottlei	u	L										Free	Free	18%	Ex	Ex			unit		
	8702.20	-	With both compression-ignition internal combustion																			unic		
	0,02.20		piston engine (diesel or semi-diesel) and electric																					
			motor as motors for propulsion :																					
			Motor vehicles for the transport of less than 13																					
			persons (adults) including the driver, not more than																					
			three and a half vears old :																					4_
	8702.20.11		Modified Vehicles of heading 87.03, not more than	u	TS										20.0%	20%	18%	Ex	Ex			300%		
	0702 20 12		two years old							1	1			-		-								-
	8702.20.12		Modified Vehicles of heading 87.03, more than two	u	L										20.0%	20%	18%	Ex	Ex			300%		
	8702.20.19		vears old Other	u	TS							+			10.0%	20%	18%	Ex	Ex		1	200%		+
	0702.20.19		Motor vehicles for the transport of less than 13	u	13										10.070	2070	1070	LX				20070		+
			persons (adults) including the driver, more than								1					1								
			three and a half years old :																					
	8702.20.21		Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex			300%		
	8702.20.29		Other	u	L										10.0%	20%	18%	Ex	Ex			200%		
			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 :																					
					1					<u> </u>	<u> </u>													-
	8702.20.31		Modified vehicles of heading 87.03, not more than	u	TS						1				20.0%	20%	18%	Ex	Ex			300%		
	8702.20.32	├	two years old  Modified vehicles of heading 87.03, more than two		-	<u> </u>	-		<b> </b>	+	+-			-	-	+	<del>                                     </del>			<del> </del>	<u> </u>	<b> </b>		+
	0/02.20.32		years old	u	L				1	1	1	1		1	20.0%	20%	18%	Ex	Ex			300%	1	1
	8702.20.39		Other		<b> </b>					†	$\dagger$							_	_			Rs.4,845,000/- per		T
	0. 02.20.00			u	TS				l		1				10.0%	20%	18%	Ex	Ex			unit		
			Motor vehicles for the transport of 13 or more		1	1				1	1					1	İ			İ		dilic		
			persons (adults) but less than 25 persons (adults)		1				1	1	1	1		1		1							1	
			including the driver, more than five years old :								1					1								
		<u> </u>				1				1	1	1		<u> </u>		1				ļ	ļ			1_
	8702.20.41		Modified vehicles of heading 87.03	u	L					1	1	1		ļ	20.0%	20%	18%	Ex	Ex	ļ	ļ	300%		4
	8702.20.49		Other	u	L				l		1				10.0%	20%	18%	Ex	Ex			Rs.6,270,000/- per		
	1	1		ı -	1 -	1	1	1	I	1	1	1	1			_5,0	1 -3.3	l -^		1	1	unit	l	1

	110.0		B* ''		ICL/					Pre	ferent	ial Du	tv					D.	AL		ess	E (0 = 5)	000	
Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	s c
			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 :																					
	8702.20.51		Modified vehicles of heading 87.03, not more than	u	TS										20.0%	20%	18%	Ex	Ex			300%		+
	8702.20.52		two years old Modified vehicles of heading 87.03, more than two	u	L										20.0%	20%	18%	Ex	Ex			300%		+
	8702.20.53		years old Other, not more than five years old	u	TS										Free	Free	18%	10%	6%					+
	8702.20.59		Other	u	TS										Free	Free	18%	Ex	Ex			Rs.1,710,000/- per unit		T
			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 :																			orne		
	8702.20.61		Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex			300%		
	8702.20.69		Other	u	L										Free	Free	18%	Ex	Ex			Rs.2,850,000/- per unit		
	8702.20.71		Other, not more than ten years old : Modified vehicles of heading 87.03, not more than	u	TS										20.0%	20%	18%	Ex	Ex			300%		+
	8702.20.72		two years old Modified vehicles of heading 87.03, more than two	u	L										20.0%	20%	18%	Ex	Ex			300%		$\dagger$
	8702.20.73		vears old Other, not more than five years old	u	TS										Free	Free	18%	10.0%	6.0%					+
	8702.20.79		Other	u	TS										Free	Free	18%	Ex	Ex			Rs.1,710,000/- per unit		T
			Other, more than ten years old :																					
	8702.20.81		Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex			300%		+
	8702.20.89		Other	u	L										Free	Free	18%	Ex	Ex			Rs.2,850,000/- per unit		
	8702.30	-	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :																					
			Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :																					
	8702.30.11		Modified vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex	Ex			300%		
	8702.30.12		Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			300%		
	8702.30.19		Other 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	u	TS										10.0%	20%	18%	Ex	Ex			200%		4
			Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																					
	8702.30.21		Modified vehicles of heading 87.03	u	L.										20.0%	20%	18%	Ex	Ex			300%		+
	8702.30.29		Other 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:	u	L										10.0%	20%	18%	Ex	Ex			200%		T
	8702.30.31		Modified vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex	Ex			300%		+
	8702.30.32		Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			300%		T
	8702.30.39		Other	u	TS										10.0%	20%	18%	Ex	Ex			Rs.4,560,000/- per unit		T
			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 :																			unc		
	8702.30.41		Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex			300%		I
	8702.30.49		Other			1		ı T	· ·	1 -	i -	. 7		. 7				. –			1	Rs.5,700,000/- per		- 1 -

Hdg	HS Code	Description	Unit	ICL/					<u>Pr</u> e	<u>ferent</u>	tial Du	ty			Gen Duty	VAT	P		C	ess	Excise (S.P.D)	SSCL	5
iug	113 Code	Description	Oilit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	Gen	SG	GEN	SG	Excise (3.F.D)	JJCL	
		 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 :																					
	8702.30.51	 Modified vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex	Ex			300%		
	8702.30.52	 Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			300%		T
	8702.30.53	 Other, not more than five years old	u	TS										Free	Free	18%	10%	6%				2.5%	$\dagger$
	8702.30.59	 Other	u	TS										Free	Free	18%	Ex	Ex			Rs.1,710,000/- per unit		Ī
		 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 :																			3.112		
	8702.30.61	 Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex			300%		
	8702.30.69	 Other	u	L										Free	Free	18%	Ex	Ex			Rs.2,850,000/- per unit		
		 Other, not more than ten years old :		1																	unit		-
	8702.30.71	 Modified vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex	Ex			300%		
	8702.30.72	 Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			300%		
	8702.30.73	 Other, not more than five years old	u	TS										Free	Free	18%	10%	6%				2.5%	
	8702.30.79	 Other	u	TS										Free	Free	18%	Ex	Ex			Rs.1,710,000/- per unit		
		 Other, more than ten years old :																					_
	8702.30.81 8702.30.89	 Modified vehicles of heading 87.03 Other	u	L										20.0%	20%	18%	Ex	Ex			300% Rs.2,850,000/- per		-
			u	L										Free	Free	18%	Ex	Ex			unit		_
	8702.40	 With only electric motor for propulsion:  Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:																					_
	8702.40.11	 Modified vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex	Ex			300%		
	8702.40.12	 Modified vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			300%		
	8702.40.19	 Other	u	TS										10.0%	20%	18%	Ex	Ex			200%		
		 Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :																					
	8702.40.21	 Modified vehicles of heading 87.03	u											20.0%	20%	18%	Ex	Ex			300%		
	8702.40.29	 Other 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 :	u	L										10.0%	20%	18%	Ex	Ex			200%		_
	8702.40.31	 Modified vehicles of heading 87.03, not more than two years old	u	TS										20.0%	20%	18%	Ex	Ex			300%		_
	8702.40.32	 Modified vehicles of heading 87.03, more than two vears old	u	L										20.0%	20%	18%	Ex	Ex			300%		
	8702.40.39	 Other Other	u	TS										10.0%	20%	18%	Ex	Ex			Rs.3,990,000/- per unit		-
		 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 :																			unic		•
	8702.40.41	 Modified vehicles of heading 87.03	u	L										20.0%	20%	18%	Ex	Ex			300%		
	8702.40.49	 Other	u	L										10.0%	20%	18%	Ex	Ex			Rs.4,560,000/- per unit		
		 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 :																			Sint		

HS Hdg	HS Code		Description	Unit	ICL/					Pre	ferent	ial Du	ty			Gen Duty	VAT	P.	AL	C	ess	Excise (S.P.D)	SSCL	5 С
пэ пад	ns code		Description	Unit	SLSI	AP	AD	BN	GT			SA		SD	SG	Gen Duty	VAI	Gen	SG	GEN	SG	Excise (5.P.D)	SSCL	-
	8702.40.51		Modified Vehicles of heading 87.03, not more than	l	TS										20.0%	200/	18%	F.	Ex			300%		$\vdash$
	8702.40.52		two years old	u	15							-			20.0%	20%	18%	Ex	EX			300%		
	8/02.40.52		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																			dille		
			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%		1
	8702.40.69		Other	u	L										10.0%	20%	18%	Ex	Ex			Rs.2,850,000/- per		
		-	Other and areas the state of the		<u> </u>																	unit		+
	8702.40.71		Other, not more than ten years old:  Modified vehicles of heading 87.03, not more than																					+-
	0/02.70./1		two years old	u	TS										20.0%	20%	18%	Ex	Ex			300%		
	8702.40.72		Modified vehicles of heading 87.03, more than two	u	L										20.0%	20%	18%	Ex	Ex			300%		
		<u> </u>	vears old			ļ																300 70		4
	8702.40.73 8702.40.79		Other, not more than five years old Other	u	TS										Free	Free	18%	10%	6%			Rs.1,710,000/- per	2.5%	+
	8/02.40./9		Other	u	TS										Free	Free	18%	Ex	Ex			unit		
			Other, more than ten years old:																			unic		1
	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		
	8702.90	<u> </u>	Other:																			unit		+
	6702.90		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	+	Madified Vahialas of handing 97.02 mat many than									1				<u> </u>								+
	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	u	١.										20.00/	200/	100/	Б.	E.			2400/		1
			years old		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%		T
	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	u	TS										20.0%	20%	18%	Ex	Ex			240%		
			two years old	u	13										20.070	2070	1070	LX	LX			24070		₩
	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	<u> </u>										20.0%	20%	18%	Ex	Ex			240%		+
	8702.90.49		Other	u	ΙĹ										20.0%	20%	18%	Ex	Ex			Rs.2,000/- per cm <sup>3</sup>		1
			Motor vehicles for the transport of 25 or more																					
			persons (adults) but less than 35 persons (adults)																					
		1	including the driver, not more than ten years old :	l	1		1			1														
	8702.90.53		Modified Vehicles of heading 87.03, not more than	-	l	1	1			1	<b>-</b>	$\vdash$									1			+
		1		u	TS					1		1			20.0%	20%	18%	Ex	Ex			240%		L
			two years old																					
	8702.90.54		two years old  Modified Vehicles of heading 87.03, more than two years old	u	L										20.0%	20%	18%	Ex	Ex			240%		

					ICL/					Dro	foron	tial Du	tu.					P	۸ı		ess			
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT			SA		SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	S C L
	8702.90.59	-	Other								1											De 1 710 000/ nev		
	8/02.90.59		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		
			Other, not more than ten years old :																			per unit		
	8702.90.73		Modified Vehicles of heading 87.03, not more than	u	TS										20.0%	20%	18%	Ex	Ex			240%		
	0702 00 74	-	two years old	u	13										20.070	2070	1070	LA	LX			24070		
	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		
		+	Other, more than ten years old :														1070		- LA		1	unit		
	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		
		-		u											1100	1100	10 /0	LA	LA			unit		
87.03			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.																					
	8703.10	-	Vehicles specially designed for travelling on snow;																					
			golf cars and similar vehicles :	ш													-	1						<u> </u>
	8703.10.11		Not more than three years old : Electric Golf cars	u	TS										Free	Free	18%	Ex	Ex		1	Rs.8,500 per kW		
	8703.10.19		Other		TS										10.0%	20%	18%	Ex	Ex			Rs.456,000/- per unit		
		_			13										10.070	2070	1070	LX	LX			Ks.+30,000/- per unit		
	8703.10.21		More than three years old : Electric Golf cars	u	-										Free	Free	18%	Ex	Ex			Rs.8,550 per kW		
	8703.10.29		Other													20%								
					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													8								
			years old													i 승 i								
				u											20%	.,50 er u	18%	10%	6%				2.5%	
																20% or Rs.1,500,000 per unit								
	8703.21.20		Ambulances and prison vans more than three years													6 ±								
			old		١.										200/	00,00	100/	100/	C0/				2.50/	
				u	L										20%	20% 1,5	18%	10%	6%				2.5%	
																20% or Rs.1,500,00 0 per unit								
	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>		
	8703.21.51		Auto-trishaws : With two-stroke petrol engine	u	L						+				10.0%	20%	18%	Ex	Ex			Rs.2,750/- per cm <sup>3</sup>		1
	8703.21.52		Other, driven by liquefied petroleum (LP) gas ,	u	TS										10.0%	20%	18%	Ex	Ex			Rs.2,750/- per cm <sup>3</sup>		
	0702 24 55	_	not more than two years old	u	13	<b></b>	<u> </u>	<b>.</b>		1	1	-			10.070	2070	1070			ļ	1	10.2,730/- per ulla		<u> </u>
	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						t	1			10.0%	20%	18%	Ex	Ex			Rs.2,750/- per cm <sup>3</sup>		$\vdash$
	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,																					
	8703.21.62		not more than three years old : Go-Karts	u	TS		1		Free	1	+				20.0%	Free	18%	10%	6%		<del> </del>		2.5%	
	0/03.21.02	1	OU NOIS	u	15	<u> </u>			rree	1				l	20.0%	rree	18%	10%	0%	L	1		2.5%	1

ne na-	UC Code		Description	11	ICL/					Pre	ferent	ial Du	tv			Com Duta	WAT	P/	۸L	Co	ess	Fueles (C.D.D)	CCCI	
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT		PK			SD	SG	Gen Duty	VAT	Gen		GEN	SG	Excise (S.P.D)	SSCL	S C
						7																		
	8703.21.63		Other, of cylinder capacity not exceeding 300 cc	u	TS				16%						20.0%	20%	18%	Ex	Ex			Rs.456,000/- per unit		
			including Ouadricycle	u					16%						20.0%							RS.456,000/- per unit		
	8703.21.64		All - terrain vehicle (ATV)	u	TS										Free	Free	18%	10%	6%				2.5%	
	8703.21.69		Other																			Rs1,881,000/- per		
				u	TS				16%						20.0%	20%	18%	Ex	Ex			unit or Rs. 2,300/-		
																						ner cm3		
			Motor cars including station wagons and racing cars,																					
			more than three years old :																					
	8703.21.72		Other, of cylinder capacity not exceeding 300 cc	u	L				16%						20.0%	20%	18%	Ex	Ex			Rs.456,000/- per unit		
			including Ouadricycle				-																	
	8703.21.73		All - terrain vehicle (ATV)	u	TS		1					1			Free	Free	18%	10%	6%				2.5%	
	8703.21.79		Other		١.													_	_			Rs.1,881,000/-per		
				u	L				16%						20.0%	20%	18%	Ex	Ex			unit or Rs.2,300/- per		
		-			-																	cm3		-
			Other:		ļ																			-
	8703.21.92		Not more than three years old		тс.				1.00/						20.00/	200/	100/		F			Rs.1,881,000/-per		
				u	TS				16%						20.0%	20%	18%	Ex	Ex			unit or Rs.2,300/- per		
	0700 04 00	1			<u> </u>		1					1				-					-	Cm3		+
	8703.21.93		More than three years old		١.				1.00/						20.00/	200/	100/		F			Rs.1,881,000/-per		
				u	L				16%						20.0%	20%	18%	Ex	Ex			unit or Rs.2,300/- per		
	0702.22	-	06 11 1																			Cm3		-
	8703.22		Of a cylinder capacity exceeding 1,000 cc but not																					
	8703.22.10	1	exceeding 1,500 cc :		1																			-
	8/03.22.10		Ambulances and prison vans, not more than three													20% or Rs.1,500,000 per unit								
			years old													ㅎ양별								
				u											20.0%	% 20 r	18%	10%	6%				2.5%	
																20 Pe .1.								
																S								
	8703.22.20		Ambulances and prison vans, more than three years		<b>†</b>																			
	0703.22.20		old													20% or Rs.1,500,000 per unit								
			old	l	L										20.0%	0 0 in	18%	10%	6%				2.5%	
				u	L										20.0%	% 5. re	18%	10%	0%				2.5%	
																2 S.1								
																~								
	8703.22.30		Hearses not more than three years old	u	<u> </u>		-								20.0%	20%	18%	Ex	Ex			Rs.2,850/- per cm <sup>3</sup>		
	8703.22.40		Hearses more than three years old	u			-								20.0%	20%	18%	Ex	Ex			Rs.2,850/- per cm <sup>3</sup>		
	8703.22.50		Motor cars including station wagons and racing cars,																			1000		
			not more than three years old																			cm³ <x≤1300cm³=rs.< td=""><td></td><td></td></x≤1300cm³=rs.<>		
				u	TS										20.0%	20%	18%	Ex	Ex			3.650/- per cm <sup>3</sup>		
																						1300		
																						cm³ <x≤1500cm³=rs.< td=""><td></td><td></td></x≤1500cm³=rs.<>		
	8703.22.60	+	Motor cars including station wagons and racing cars,		1		1			-		1					1					4.200/- per cm <sup>3</sup> 1000		+
	6703.22.00																					cm³ <x≤1300cm³=rs.< td=""><td></td><td></td></x≤1300cm³=rs.<>		
			more than three years old																			3.650/- per cm <sup>3</sup>		
				u	L										20.0%	20%	18%	Ex	Ex			1300		
																						cm³ <x≤1500cm³=rs.< td=""><td></td><td></td></x≤1500cm³=rs.<>		
																						4.200/- per cm <sup>3</sup>		
	8703.22.70		Other, not more than three years old																			1000		1
	0703.22.70		odici, not more than three years old																			cm³ <x≤1300cm³=rs.< td=""><td></td><td></td></x≤1300cm³=rs.<>		
																		_	_			3,650/- per cm <sup>3</sup>		
				u	TS										20.0%	20%	18%	Ex	Ex			1300		
																						cm³ <x≤1500cm³=rs.< td=""><td></td><td></td></x≤1500cm³=rs.<>		
		1		l		l				1	l						I	1		I		4.200/- per cm <sup>3</sup>		
	8703.22.80		Other, more than three years old																			1000		
																						cm3 <x≤1300cm3=rs.< td=""><td></td><td></td></x≤1300cm3=rs.<>		
		1			١.	l				1	l				20.00/	200/	100/	l		I		3.650/- per cm <sup>3</sup>		
				u	L	l									20.0%	20%	18%	Ex	Ex			1300	1	
						•		1		i	1				i	1	1	Ī			•		1	1
														l								cm3 <x≤1500cm3=rs.< td=""><td></td><td></td></x≤1500cm3=rs.<>		
								_										<u></u>				cm³ <x≤1500cm³=rs. 4,200/- per cm³</x≤1500cm³=rs. 		
	8703.23		Of a cylinder capacity exceeding 1,500 cc but not																					

Hda	HS Code	Description	Unit	ICL/					Pre	eferent	tial Du	ty			Gen Duty	VAT	P	16		ess	Excise (S.P.D)	SSCL	5 (
пиу	ns code	Description	OIIIC	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	<u> </u>
	8703.23.10	 Ambulances and prison vans not more than three years old	u											20%	20% or Rs.1,500,000 per unit	18%	Ex					2.5%	
	8703.23.20	 Ambulances and prison vans more than three years																					Ļ
		old	u	L										20%	20% or Rs.1,500,000 per unit	18%	10%	6%				2.5%	
	8703.23.30	 Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.4,000/- per cm <sup>3</sup>		Į
	8703.23.40	 Hearses more than three years old  Motor cars including station wagons and racing cars	u	L		1			-	-	-			20.0%	20%	18%	Ex	Ex			Rs.4,000/- per cm <sup>3</sup>		+
		 of a cylinder capacity not exceeding 2,000 cc, not more than three years old :																					
	8703.23.52	 Of a cylinder capacity not exceeding 1,600 cc	u	L				13.5%						20.0%	20%	18%	Ex	Ex			Rs.4,850/- per cm <sup>3</sup>		I
	8703.23.55	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u	L				13.5%						20.0%	20%	18%	Ex	Ex			Rs.6,050/- per cm <sup>3</sup>		
	8703.23.59	 Other	u	L				13.5%						20.0%	20%	18%	Ex				Rs.7,250/- per cm <sup>3</sup>		Į
		 Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:																					
	8703.23.62	 Of a cylinder capacity not exceeding 1.600 cc	u	L				13.5%						20.0%	20%	18%	Ex	Ex			Rs.4.850/- per cm <sup>3</sup>		1
	8703.23.65	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	u	L				13.5%						20.0%	20%	18%	Ex				Rs.6,050/- per cm <sup>3</sup>		
	8703.23.69	 Other	u	L				13.5%						20.0%	20%	18%	Ex				Rs.7,250/- per cm <sup>3</sup>		İ
	8703.23.70	 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old																			2000 cm³ <x≤2500cm³=rs. 8.000/- per cm³ 2500</x≤2500cm³=rs. 		
			u	TS				18.0%						20.0%	20%	18%	Ex	Ex			cm³ <x≤2750cm³=rs. 9.100/- per cm³ 2750</x≤2750cm³=rs. 		
																					cm³ <x≤3000cm³=rs. 10,250/- per cm³</x≤3000cm³=rs. 		
	8703.23.80	 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old																			2000 cm³ <x≤2500cm³=rs. 8.000/- per cm³ 2500</x≤2500cm³=rs. 		
			u	L				18.0%						20.0%	20%	18%	Ex	Ex			cm³ <x≤2750cm³=rs. 9.100/- per cm³ 2750</x≤2750cm³=rs. 		
		Other Control of the																			cm³ <x≤3000cm³=rs. 10,250/- per cm³</x≤3000cm³=rs. 		
	8703.23.92	 Other: Of a cylinder capacity not exceeding 2,000 cc, not		TC	1	1		12 50/	1	1	1			20.007	2007	100/	F	F	<del>                                     </del>	<del>                                     </del>	De 7.250/		+
	8703.23.94	 more than three years old Of a cylinder capacity not exceeding 2,000 cc, more	u	TS L				13.5%						20.0%	20%	18%	Ex Ex	Ex Ex			Rs.7,250/- per cm <sup>3</sup>		-
	8703.23.96	 than three years old Of a cylinder capacity exceeding 2,000 cc, not more	u	_	-	-		10.070	1	-	-			20.070	2070	1070	LX	LX	-	-	2000		4
	0703.23.30	than three years old																			cm³ <x≤2500cm³=rs. 8.000/- per cm³ 2500</x≤2500cm³=rs. 		
			u	TS				18.0%						20.0%	20%	18%	Ex	Ex			cm³ <x≤2750cm³=rs. 9.100/- per cm³ 2750</x≤2750cm³=rs. 		
																					cm³ <x≤3000cm³=rs. 10,250/- per cm³</x≤3000cm³=rs. 		
	8703.23.98	 Of a cylinder capacity exceeding 2000cc., more than three years old																			2000 cm³ <x≤2500cm³=rs. 8.000/- per cm³</x≤2500cm³=rs. 		

					ICL/					Dre	ferent	ial Du	tv					P	ΔI	l c	ess			L
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG		SG	Excise (S.P.D)	SSCL	S C I
																								1
																						2500 cm³ <x≤2750cm³=rs.< td=""><td></td><td></td></x≤2750cm³=rs.<>		
				u	L				18.0%						20.0%	20%	18%	Ex	Ex			9.100/- per cm <sup>3</sup>		
																						2750		
																						cm³ <x≤3000cm³=rs.< td=""><td></td><td></td></x≤3000cm³=rs.<>		
																						10,250/- per cm <sup>3</sup>		
	8703.24		Of a cylinder capacity exceeding 3,000 cc :			1																		+-
	8703.24.10		Ambulances and prison vans not more than three													0					1			+-
	0,00121110		years old													20% or Rs.1,500,000 per unit								
			,	u											20%	% 50 p	18%	10%	6%				2.5%	
																20 1,1								
																R <sub>S</sub>								
	8703.24.20		Ambulances and prison vans more than three years													20% or Rs.1,500,000 per unit								
			old													9,0 or								
				u	L										20%	%05, u r	18%	10%	6%				2.5%	
																2.1.3.1 PR								
	0702 24 20														20.00/		100/					B 4550/		$+\!-\!$
	8703.24.30 8703.24.40		Hearses not more than three years old Hearses more than three years old	u u	-	1									20.0%	20% 20%	18% 18%	Ex Ex	Ex Ex			Rs.4,550/- per cm <sup>3</sup> Rs.4,550/- per cm <sup>3</sup>		+-
	8703.24.50		Motor cars including station wagons and racing cars,	u											20.0%	20%	1070	EX	EX		1			+-
	0703.24.30		not more than three years old																			3000		
			, , , , , , , , , , , , , , , , , , , ,	u	TS				18.0%						20.0%	20%	18%	Ex	Ex			cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
				u	13				10.070						20.070	2070	1070		LX			11,400/- per cm <sup>3</sup>		
																						4000cm3<=Rs.12,55		
	8703.24.60		Makey save including shaking wasses and wains save			1																0/- per cm <sup>3</sup>		+-
	8/03.24.60		Motor cars including station wagons and racing cars, more than three years old																			3000		
			more than three years old		١.				40.00/						20.00/	2001	400/	_				cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
				u	L				18.0%						20.0%	20%	18%	Ex				11,400/- per cm <sup>3</sup>		
																						4000cm3<=Rs.12,55		
																						0/- per cm3		—
	8703.24.70		Other, not more than three years old																			3000		
																						cm3 <x≤4000cm3=rs.< td=""><td></td><td></td></x≤4000cm3=rs.<>		
				u	TS				18.0%						20.0%	20%	18%	Ex	Ex			11,400/- per cm <sup>3</sup>		
																						4000cm3<=Rs.12,55		
																						0/- per cm3		<b>⊥</b>
	8703.24.80		Other, more than three years old																			3000		
																						cm3 <x≤4000cm3=rs.< td=""><td></td><td></td></x≤4000cm3=rs.<>		
																						11,400/- per cm <sup>3</sup>		
				u	L				18.0%						20.0%	20%	18%	Ex	Ex				_	
																						4000cm3<=Rs.12,55		
																						0/- per cm3		
			01 1:1 11 1 1 1 1 1																					$+\!-\!$
		-	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-																					
			diesel):																					
	8703.31		Of a cylinder capacity not exceeding 1,500 cc :																					
	8703.31.10		Ambulances and prison vans not more than three													20% or Rs.2,000,000 per unit								T
			years old													ii oo a								
				u											20%	% 00, rs	18%	10%	6%				2.5%	
																2.8.2 Pe								
	8703.31.20		Ambulances and prison vans more than three years													- R		-						+-
	0,03.31.20		old													20% or Rs.2,000,00 0 per unit								1
	1			u	L										20%	% 000 m m	18%	10%	6%				2.5%	1
	1															20 5.2,		1						1
		1			1	<u> </u>	L								20.72	20	4000	<u> </u>			ļ		ļ	₩
	0700 04 05	_																						
	8703.31.30		Hearses not more than three years old	u	<b>.</b>										20.0%	20%	18%	Ex	Ex			Rs.3,400/- per cm <sup>3</sup>		+-
	8703.31.30 8703.31.40 8703.31.50		Hearses not more than three years old Hearses more than three years old Auto-trishaws not more than two years old	u u u	L TS										20.0% 20.0% 10.0%	20% 20% 20%	18% 18%	Ex Ex	Ex Ex			Rs.3,400/- per cm <sup>3</sup> Rs.3,400/- per cm <sup>3</sup> Rs.1,650/- per cm <sup>3</sup>		<u> </u>

HS Hdg	HS Code		Description	Unit	ICL/					Pre	ferent	ial Du	ty			Gen Duty	VAT	P/	AL_		Cess	Excise (S.P.D)	SSCL	в с
ns nug	ns code		Description	OIIIC	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	٦٠
	0702 21 70		Makes and took discontaction of the contaction o				1																	—
	8703.31.70		Motor cars including station wagons and racing cars, not more than three years old	u	TS				16%						20.0%	20%	18%	Ex	Ex			Rs.5,250/- per cm <sup>3</sup>		
	8703.31.80		Motor cars including station wagons and racing cars,						1.00/						20.00/	200/	100/	F.v.	Б.			De F 3F0/ may away		1
			more than three years old	u	L				16%						20.0%	20%	18%	Ex	Ex			Rs.5,250/- per cm <sup>3</sup>		Т.
	0700 04 00		Other:		T0				1601						20.00/	2001	100/					D 5 250/		┿
	8703.31.92 8703.31.94		Not more than three years old	u	TS				16%						20.0%	20%	18%	Ex Ex	Ex Ex			Rs.5,250/- per cm <sup>3</sup>		+
	8703.31.94		More than three years old Of a cylinder capacity exceeding 1,500 cc but not	u	L L				16%						20.0%	20%	18%	EX	EX			Rs.5,250/- per cm <sup>3</sup>		+
	0703.32		exceeding 2.500 cc :																					
	8703.32.10		Ambulances and prison vans not more than three													t 9								
			years old													p 00, E								
				u											20%	2,0%	18%	10%	6%				2.5%	
																20% or Rs.2,000,00 0 per unit								
	8703.32.20		Ambulances and prison vans more than three years							1														+
			old													7 00 T								
				u	L										20%	% 00 nn	18%	10%	6%				2.5%	
				u	_										2070	20° 2,0	1070	10 /0	0 70				2.570	
																20% or Rs.2,000,000 per unit								
	8703.32.30		Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.4,550/- per cm <sup>3</sup>		+
	8703.32.40		Hearses more than three years old	LI II	L					1					20.0%	20%	18%	Ex	Ex			Rs.4,550/- per cm <sup>3</sup>		+
			Motor cars including station wagons and racing cars																			,,		
			of a cylinder capacity not exceeding 2,000 cc, not																					
			more than three years old :																					_
	8703.32.52		Of a cylinder capacity not exceeding 1,600 cc	u	TS		1		13.5%						20.0%	20%	18%	Ex	Ex			Rs.6,550/- per cm <sup>3</sup>		+
	8703.32.55		Of a cylinder capacity exceeding 1,600 cc, but not	u	TS				13.5%						20.0%	20%	18%	Ex	Ex			Rs.7,850/- per cm <sup>3</sup>		
	8703.32.59		exceeding 1,800 cc Other	- 11	TS				13.5%	1					20.0%	20%	18%	Ex				Rs.9,100/- per cm <sup>3</sup>		+
	07 03.32.33		Motor cars including station wagons and racing cars	u	13				13.370						20.070	2070	1070					10.5,100) per em		+
			of a cylinder capacity not exceeding 2,000 cc, more																					
			than three years old :																					
	8703.32.63		Of a cylinder capacity not exceeding 1,600 cc	u	L		-		13.5%						20.0%	20%	18%	Ex	Ex			Rs.6,550/- per cm <sup>3</sup>		4
	8703.32.65		Of a cylinder capacity exceeding 1,600 cc, but not	u	L				13.5%						20.0%	20%	18%	Ex	Ex			Rs.7,850/- per cm <sup>3</sup>		
	8703.32.69		exceeding 1,800 cc Other	u	1		1		13.5%	1					20.0%	20%	18%	Ex				Rs.9,100/- per cm <sup>3</sup>		+
	0703.32.03		Motor cars including station wagons and racing cars	u	_				13.370						20.070	2070	1070					10.5,100) per em		+
			of a cylinder capacity exceeding 2,000 cc, not more																					
			than three years old :																					
	8703.32.71		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	u	TS				18.0%						20.0%	20%	18%	Ex	6%			Rs.9,100/- per cm3		
			permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.																					
			payload (or persons and cargo) or over 800 kg.																					
	8703.32.79		Other	u	TS				18.0%						20.0%	20%	18%	Ex	Ex			Rs.9,100/- per cm <sup>3</sup>		
	8703.32.80		Motor cars including station wagons and racing cars																					
			of a cylinder capacity exceeding 2,000 cc, more	u	L				18.0%						20.0%	20%	18%	Ex				Rs.9,100/- per cm <sup>3</sup>		
			than three years old Other:				1																	+-
	8703.32.92		Of a cylinder capacity not exceeding 2,000 cc, not																					+
	0,03.32.32		more than three years old	u	TS				13.5%						20.0%	20%	18%	Ex	Ex			Rs.9,100/- per cm <sup>3</sup>		
	8703.32.93		Motor - homes, specially equipped for habitation																					
			(with sleeping, cooking, toilet facilities etc) of a		TS				18.0%						10.0%	20%	18%	10%	6%				2.5%	
			cylinder capacity exceeding 2000cc, not more than	u	15				10.070						10.070	2070	1070	1070	0 70				2.570	
	8703.32.95		Other of a cylinder capacity exceeding 2000 cc. not																					+
	8/03.32.95		Other, of a cylinder capacity exceeding 2000 cc, not more than three years old	u	TS				13.5%						20.0%	20%	18%	Ex				Rs.9,100/- per cm <sup>3</sup>		
	8703.32.97		Other, of a cylinder capacity not exceeding 2,000		١.		1		10.007						20.007	2001	1001	-	-			D- 0 100'		+
		<u> </u>	cc, more than three years old	u	L		<u>L</u>		18.0%	<u></u>			<u> </u>		20.0%	20%	18%	Ex	Ex	<u> </u>	<u> </u>	Rs.9,100/- per cm <sup>3</sup>	L	
	8703.32.99		Other, of a cylinder capacity exceeding 2,000 cc.,	u	L				18.0%						20.0%	20%	18%	Ex	Ex			Pc 0 100/- per cm3		
		1	more than three years old	u	L				10.070	<u> </u>					20.070	2070	1070	ĽX	ĽΧ	<u> </u>		Rs.9,100/- per cm <sup>3</sup>		
	8703.33	1	Of a cylinder capacity exceeding 2,500 cc :		1						1					1								

HS Hdg	HS Code	Description	Unit	ICL/					Pre	ferent	ial Du	tv			Gen Duty	VAT	P	AL.	Ce	ess	Excise (S.P.D)	SSCL	5 C
no nuy	ns code	Description	Ollic	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	,
	8703.33.10	 Ambulances and prison vans not more than three years old	u											20%	20% or Rs.2,000,000 per unit	18%	10%	6%				2.5%	
	8703.33.20	 Ambulances and prison vans more than three years old	u	L										20%	20% or Rs.2,000,000 F	18%	10%	6%				2.5%	
	8703.33.30	 Hearses not more than three years old	u											20.0%	20%	18%	Ex	Ex			Rs.5,100/- per cm <sup>3</sup>		<b>†</b>
	8703.33.40	 Hearses more than three years old	u	L										20.0%	20%	18%	Ex	Ex			Rs.5,100/- per cm3		
	8703.33.50	 Motor cars including station wagons and racing cars, not more than three years old	u	TS				18.0%						20.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs. -="" 10,250="" 11,400="" 12,550="" 2750="" 3000="" 4000cm³<="Rs.13,70&lt;/td" cm³="" cm³<x≤3000cm³="Rs." cm³<x≤4000cm³="Rs." per=""><td></td><td></td></x≤2750cm³=rs.>		
	8703.33.60	 Motor cars including station wagons and racing cars, more than three years old	u	L				18.00%						20.0%	20%	18%	Ex	Ex			0/- per cm³ 2500 cm³ <x≤2750cm³=rs. -="" 0="" 10,250="" 11,400="" 12,550="" 2750="" 3000="" 4000cm³<="Rs.13,70" cm³="" cm³<="" cm³<x≤3000cm³="Rs." cm³<x≤4000cm³="Rs." per="" td=""><td></td><td></td></x≤2750cm³=rs.>		
	0700 00 74	 Other, not more than three years old :																					-
	8703.33.71	 Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc.)	u	TS				18.0%						10.0%	20%	18%	10%	6%				2.5%	
	8703.33.79	 Other														18%					2500 cm³ <x≤2750cm³=rs. 10,250/- per cm³</x≤2750cm³=rs. 		
			u	TS				18.0%						20.0%	20%		Ex	Ex			cm³ <x≤3000cm³=rs. 11,400/- per cm³</x≤3000cm³=rs. 		
																18%					3000 cm³ <x≤4000cm³=rs. 12,550/- per cm³</x≤4000cm³=rs. 		
																					4000cm³<=Rs.13,70 0/- per cm³		
	8703.33.80	 Other, more than three years old																			2500 cm³ <x≤2750cm³=rs. 10,250/- per cm³</x≤2750cm³=rs. 		

				l	ICL/					Pre	ferent	ial Du	tv				l	P/	ΔL	C	ess			L .
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG		SG	Excise (S.P.D)	SSCL	S C I
																								+
				u					18.0%						20.0%	20%	18%	Ex	Ex			2750 cm³ <x≤3000cm³=rs. 11,400/- per cm³</x≤3000cm³=rs. 		
				u					18.0 %						20.070	2070	1070	L				3000 cm³ <x≤4000cm³=rs. 12,550/- per cm³</x≤4000cm³=rs. 		
																						4000cm³<=Rs.13,70 0/- per cm³		
	8703.40		Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric nower:  Vehicles other than motor cars including station																					
			wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc :																					
	8703.40.11		Ambulances and prison vans not more than three vears 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		Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,450/- per cm <sup>3</sup>		$+\!-$
	8703.40.14		Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.1,450/- per cm <sup>3</sup>		1
	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 cm3		
	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 :																			unic		
	8703.40.21		Go-Karts, not more than three years old	u	TS										10.0%	Free	18%	10%	6%				2.5%	1
	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	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%	1
	8703.40.28		Other, not more than three years old	u	TS				16%						10.0%	20%	18%	Ex	Ex			Rs.1,710,000/- per		1
	8703.40.29		Other, more than three years old	u	L				16%						10.0%	20%	18%	Ex	Ex			unit Rs.1,710,000/- per unit		
			Of a cylinder capacity exceeding 1,000 cc but not																			unic		1
	8703.40.31		exceeding 1.500 cc : Ambulances and prison vans, not more than three	u											10.0%	20%	18%	10%	6%				2.5%	1
	8703.40.32		years old Ambulances and prison vans, more than three years	u	L										10.0%	20%	18%	10%	6%				2.5%	1
	0702 40 22	<del>                                     </del>	Old		-	<del>                                     </del>	-	-		-	-				10.0%		18%		Ex			Do 2 200/ por		+-
	8703.40.33 8703.40.34		Hearses not more than three years old Hearses more than three years old	u u	-	<del>                                     </del>	1	1	<b> </b>	<b> </b>	1	$\vdash$			10.0%	20% 20%	18%	Ex Ex	Ex		}	Rs.2,300/- per cm <sup>3</sup> Rs.2,300/- per cm <sup>3</sup>		+-
	8703.40.34 8703.40.35		Motor cars including station wagons and racing cars,	u											10.0%	20%	10%	ĽX	ĽX			1000		t
			not more than three years old	u	TS										10.0%	20%	18%	Ex	Ex			cm³ <x≤1300cm³=rs. 2.600/- per cm³ 1300 cm³<x≤1500cm³=rs. 3.250/- per cm³</x≤1500cm³=rs. </x≤1300cm³=rs. 		

					ICL/					Dro	foron	ntial Du	ıtv					l P	ΛI		ess			
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT			SA		SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	S C I
	8703.40.36		Motor cars including station wagons and racing cars,																			1000		
			more than three years old																			cm³ <x≤1300cm³=rs.< td=""><td></td><td></td></x≤1300cm³=rs.<>		
				u	L										10.0%	20%	18%	Ex	Ex		-	2.600/- per cm <sup>3</sup> 1300		
																						cm <sup>3</sup> <x≤1500cm<sup>3=Rs. 3.250/- per cm<sup>3</sup></x≤1500cm<sup>		
	8703.40.38		Other, not more than three years old																			1000		1
	0,031,030		calary not more than all co years ora																			cm³ <x≤1300cm³=rs.< td=""><td></td><td></td></x≤1300cm³=rs.<>		
				u	TS										10.0%	20%	18%	Ex	Ex			2.600/- per cm <sup>3</sup>		
				u	13										10.070	2070	10 70	LX				1300		
																						cm3 <x≤1500cm3=rs.< td=""><td></td><td></td></x≤1500cm3=rs.<>		
												_										3.250/- per cm <sup>3</sup>		<u> </u>
	8703.40.39		Other, more than three years old																			1000		
																						cm <sup>3</sup> <x≤1300cm<sup>3=Rs.</x≤1300cm<sup>		
				u	L										10.0%	20%	18%	Ex	Ex		-	2.600/- per cm <sup>3</sup> 1300		
																						cm³ <x≤1500cm³=rs.< td=""><td></td><td></td></x≤1500cm³=rs.<>		
																						3.250/- 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 :																					
	0702.40.41		And decree and order or and order than				1						1											1
	8703.40.41		Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				2.5%	
	8703.40.42		Ambulances and prison vans more than three years		l .																			1
			old	u	L										10.0%	20%	18%	10%	6%				2.5%	
	8703.40.43		Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,850/- per cm <sup>3</sup>		
	8703.40.44		Hearses more than three years old	u	L							_			10.0%	20%	18%	Ex	Ex			Rs.2,850/- per cm <sup>3</sup>		<u> </u>
	8703.40.48		Other, not more than three years old	u	TS							_			10.0%	20%	18%	Ex	Ex			Rs.6,500/- per cm <sup>3</sup>		<u> </u>
	8703.40.49		Other, more than three years old	u	L		_							-	10.0%	20%	18%	Ex	Ex			Rs.6,500/- per cm <sup>3</sup>		1
			Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not																					
			exceeding 2,000 cc :																					
	8703.40.51		Of a cylinder capacity not exceeding 1,600 cc, not		TC				12.20/						10.00/	200/	100/	F.,	- E			D- 4 FF0/		
			more than three years old	u	TS				13.2%						10.0%	20%	18%	Ex	Ex			Rs.4,550/- per cm <sup>3</sup>		
	8703.40.52		Of a cylinder capacity not exceeding 1,600 cc, more	u	L				13.2%						10.0%	20%	18%	Ex	Ex			Rs.4,550/- per cm <sup>3</sup>		
			than three years old	ч					15.2 /0			_			10.070	2070	1070					10.1,550/ pcr cms		<u> </u>
	8703.40.53		Of a cylinder capacity exceeding 1,600 cc, but not		TS				12.20/						10.00/	200/	100/	E	E			D- F 0F0/		
			exceeding 1,800 cc, not more than three years old	u	15				13.2%						10.0%	20%	18%	Ex	Ex			Rs.5,950/- per cm <sup>3</sup>		
	8703.40.54		Of a cylinder capacity exceeding 1,600 cc, but not													1								
			exceeding 1,800 cc, more than three years old	u	L				13.2%						10.0%	20%	18%	Ex	Ex			Rs.5,950/- per cm3		
																						, , ,		
	8703.40.58		Other, not more than three years old	u	TS				13.2%						10.0%	20%	18%	Ex	Ex			Rs.6,500/- per cm <sup>3</sup>		
	8703.40.59		Other, more than three years old	u	L				13.2%						10.0%	20%	18%	Ex	Ex			Rs.6,500/- per cm <sup>3</sup>		1
			Vehicles other than motor cars including station																					
			wagons and racing cars of a cylinder capacity	u																			2.5%	
			exceeding 2,000 cc but not exceeding 3000 cc :																					
	8703.40.61		Ambulances and prison vans not more than three																					
			years old	u											10.0%	20%	18%	10%	6%				2.5%	
	8703.40.62		Ambulances and prison vans more than three years	u	L										10.0%	20%	18%	10%	6%				2.5%	
	0700 40 60		old		_	-	-									20%	18%					D 2.050/	2.070	1
	8703.40.63 8703.40.64		Hearses not more than three years old	u	_		1								10.0% 10.0%	20%	18%	Ex Ex	Ex Ex			Rs.2,850/- per cm <sup>3</sup> Rs.2,850/- per cm <sup>3</sup>		1
	8703.40.64 8703.40.68		Hearses more than three years old Other, not more than three years old	u	+-	<del>                                     </del>	1	1		1	1	+	<del>                                     </del>	1	10.0%	20%	10%	EX	ĽΧ		<b> </b>	2000		1
	3703.70.00		Saler, not more than three years old	l		1	1		1		1		1	1								cm³ <x≤2500cm³=rs.< td=""><td></td><td>1</td></x≤2500cm³=rs.<>		1
																						6.850/- per cm <sup>3</sup>		
				l		1	1				1		1	1								2500	1	1
				u	TS	1	1				1		1	1	10.0%	20%	18%	Ex	Ex			cm3 <x≤2750cm3=rs.< td=""><td></td><td>1</td></x≤2750cm3=rs.<>		1
									l													8.000/- per cm3		
				l		1	1				1		1	1								2750		1
				l		1	1				1		1	1								cm <sup>3</sup> <x≤3000cm<sup>3=Rs.</x≤3000cm<sup>		1
	l .	1			1	<u> </u>	1	1	l	1	1			1	l	1	1	<u> </u>	<u> </u>	<u> </u>		9.100/- per cm3	l .	1

ſ				ICL/					Dro	foront	ial Du	ts.					P.	ΛI		ess			
HS Hdg	HS Code	Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen		GEN	SG	Excise (S.P.D)	SSCL	SCL
	8703.40.69	 Other, more than three years old																			2000 cm³ <x≤2500cm³=rs.< td=""><td></td><td></td></x≤2500cm³=rs.<>		
			u	L										10.0%	20%	18%	Ex	Ex			6.850/- per cm <sup>3</sup> 2500 cm <sup>3</sup> <x≤2750cm<sup>3=Rs. 8.000/- per cm<sup>3</sup></x≤2750cm<sup>		
																18%					2750 cm³ <x≤3000cm³=rs. 9.100/- per cm³</x≤3000cm³=rs. 		
		 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc:	u																				
	8703.40.71	 Not more than three years old	u	TS				18.0%						10.0%	20%	18%	Ex	Ex			2000 cm³ <x≤2500cm³=rs. 6.850/- per cm³ 2550 cm³<x≤2750cm³=rs. 8.000/- per cm³ 2750 cm³<x≤3000cm³=rs. 9.100/- per cm³</x≤3000cm³=rs. </x≤2750cm³=rs. </x≤2500cm³=rs. 		
	8703.40.72	 More than three years old	u	L				18.0%						10.0%	20%	18%	Ex	Ex			2000 cm3 <x≤2500cm3=rs. 6.850/- per cm3 2500 cm3<x≤2750cm3=rs. 8.000/- per cm3 2750 cm3<x≤3000cm3=rs. 9.100/- per cm3</x≤3000cm3=rs. </x≤2750cm3=rs. </x≤2500cm3=rs. 		
		 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc:																			9.100/- Del CIB		
	8703.40.81 8703.40.82	 Ambulances and prison vans not more than three years old  Ambulances and prison vans more than three years	u											10.0%	20%	18%	10%	6%				2.5%	_
	0703.70.02	old	u	L										10.0%	20%	18%	10%	6%				2.5%	
	8703.40.83	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,000/- per cm <sup>3</sup>		
	8703.40.84	 Hearses more than three years old	u	L						-				10.0%	20%	18%	Ex	Ex			Rs.4,000/- per cm <sup>3</sup>		+
	8703.40.88	 Other, not more than three years old	u	TS				18.0%						10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs. 10,250/- per cm³ 4000cm³&lt;=Rs.11,40 0/- per cm³</x≤4000cm³=rs. 		
	8703.40.89	 Other, more than three years old	u	L				18.0%						10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs. 10,250/- per cm³ 4000cm³&lt;=Rs.11,40 0/- per cm³</x≤4000cm³=rs. 		
		 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc:																					
	8703.40.91	 Not more than three years old	u	TS				18.0%						10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs. 10,250/- per cm³</x≤4000cm³=rs. 		
																					4000cm³<=Rs.11,40 0/- per cm³		<u> </u>
	8703.40.92	 More than three years old	u	L				18.0%						10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs. 10,250/- per cm³ 4000cm³&lt;=Rs.11,40 0/- per cm³</x≤4000cm³=rs. 		

					ICL/					Pre	ferent	tial Du	tv					P.	ΔL	l c	ess			L
S Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	1
	8703.50	-	Other vehicles, with both compression-ignition																					
			internal combustion piston engine (diesel or semi-																					
			diesel) and electric motor as motors for propulsion,																					
			other than those capable of being charged by																					
			plugging to external source of electric power :																					
			plugging to external source of electric power.																					
			Vehicles other than motor cars including station																					T
			wagons and racing cars, of cylinder capacity not																					
			exceeding 1.000 cc :																					
	8703.50.11		Ambulances and prison vans not more than three	u											10.0%	20%	18%	10%	6%				2.5%	T
			years old	u											10.0%	20%	18%	10%	0%				2.5%	
	8703.50.12		Ambulances and prison vans more than three years	u	L										10.0%	20%	18%	10%	6%				2.5%	T
																							2.370	╄
	8703.50.13		Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.2,300/- per cm3		4
	8703.50.14		Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.2,300/- per cm3		
	8703.50.15		Auto-trishaws, not more than two years old	u	TS										10.0%	20%	18%	Ex	Ex			Rs.1,650/- per cm3		
	8703.50.16		Auto-trishaws, more than two years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.1,650/- per cm <sup>3</sup>		
	8703.50.18		Other, not more than three years old	u	TS										10.0%	20%	18%	Ex	Ex			Rs.3,900/- per cm <sup>3</sup>		
	8703.50.19		Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.3,900/- per cm3		
			Motor cars including station wagons and racing cars,																					Т
			of cylinder capacity not exceeding 1,000 cc:																					
	8703.50.21		Go-Karts, not more than three years old	u	TS										10%	Free	18%	10%	6%				2.5%	T
	8703.50.22		Go-Karts, more than three years old	u	L										10%	Free	18%	10%	6%				2.5%	T
	8703.50.23		Quadricycle of cylinder capacity not exceeding 300		TC										100/	200/	100/	Б.	F			D- 45C 000/		Т
			cc, not more than three years old	u	TS										10%	20%	18%	Ex	Ex			Rs.456,000/- per unit		
	8703.50.24		Quadricycle of cylinder capacity not exceeding 300		١										100/	2001	400/	_	_			B 455 000/ "		T
			cc, more than three years old	u	L										10%	20%	18%	Ex	Ex			Rs.456,000/- per unit		
	8703.50.25		All terrain vehicle (ATV), not more than three years																					T
			old	u	TS										10%	20%	18%	10%	6%				2.5%	
	8703.50.26		All terrain vehicle (ATV), more than three years old																					+
	0,00.50.20		7 in certain vernale (711 v)/ more than affect years of	u	L										10%	20%	18%	10%	6%				2.5%	
	8703.50.28		Other, not more than three years old	- 11	TS										10%	20%	18%	Ex	Ex			Rs.3,900/- per cm <sup>3</sup>		1
	8703.50.29		Other, more than three years old	11	ı					1					10%	20%	18%	Ex	Ex			Rs.3,900/- per cm <sup>3</sup>		+
	6703.30.23			u			1			1	1	+			1070	2070	1070	LX	LX	1	1	K3.3,300/- per cm		+
			Of a cylinder capacity exceeding 1,000 cc but not exceeding 1.500 cc :																					
	8703.50.31		Ambulances and prison vans, not more than three							<b>-</b>														+
	6703.30.31		vears old	u											10.0%	20%	18%	10%	6%				2.5%	
	8703.50.32	+								<b>-</b>														+
	6/03.30.32		Ambulances and prison vans, more than three years	u	L										10.0%	20%	18%	10%	6%				2.5%	
	8703.50.33		Hearses not more than three years old	u	1		1			+	1	+			10.0%	20%	18%	Ex	Ex			Rs.2,300/- per cm <sup>3</sup>		+
	8703.50.34				-	<del>                                     </del>	-			<del>                                     </del>	-	+			10.0%	20%	18%	Ex	Ex			Rs.2,300/- per cm <sup>3</sup>		+
	8703.50.35		Hearses more than three years old	u		<del>                                     </del>	-			<del>                                     </del>	-	+			10.0%	2076	1070	EX	EX			RS.2,300/- per CITI3		+
	8/03.50.35		Motor cars including station wagons and racing cars,	u	TS				16%						10.0%	20%	18%	Ex	Ex			Rs.3,900/- per cm3		
	8703.50.36	+-	not more than three years old		-		-			1	-	+								1	1	<u> </u>		+
	8/03.50.36		Motor cars including station wagons and racing cars,	u	L				16%						10.0%	20%	18%	Ex	Ex			Rs.3,900/- per cm3		
	0702 50 20	+-	more than three years old		TC		-			1	-	+			10.00/	200/	100/	F	Ex	1	1			+
	8703.50.38		Other, not more than three years old	u	TS			-		-	-	-			10.0%	20%	18%	Ex				Rs.3,900/- per cm <sup>3</sup>		+
	8703.50.39		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 :																					
		-								-										ļ				+
	8703.50.41		Ambulances and prison vans not more than three	u											10.0%	20%	18%	10%	6%				2.5%	
			years old																					4
	8703.50.42		Ambulances and prison vans more than three years	u	L										10.0%	20%	18%	10%	6%				2.5%	
		4—	old		<u> </u>	ļ	<u> </u>	$\vdash$		1	<u> </u>	1								ļ	<b>.</b>		,	+
	8703.50.43		Hearses not more than three years old	u				$\vdash$		ļ		1			10.0%	20%	18%	Ex	Ex		ļ	Rs.3,400/- per cm <sup>3</sup>		4
	8703.50.44		Hearses more than three years old	u	L	<u> </u>	<u> </u>			<u> </u>	<u> </u>				10.0%	20%	18%	Ex	Ex	ļ	ļ	Rs.3,400/- per cm <sup>3</sup>		1
	8703.50.48		Other, not more than three years old	u	TS					1		1			10.0%	20%	18%	Ex	Ex	L	ļ	Rs.7,850/- per cm <sup>3</sup>		┸
	8703.50.49		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							1									l		1			1
		1	of a cylinder capacity exceeding 1,500 cc but not																l					1
			exceeding 2,000 cc :			<u> </u>		<u>L</u>		<u></u>		<u> </u>	<u></u>		<u></u>	<u> </u>	<u></u>	<u></u>	<u> </u>		<u> </u>			L
	8703.50.51		Of a cylinder capacity not exceeding 1,600 cc, not		TS				12 2007						10.00/	200/	100/	E	Ev.			Do E 250/		Π
	1	1	more than three years old	u	15	1	1	1	13.30%	1	1	1	l		10.0%	20%	18%	Ex	Ex	1	1	Rs.5,250/- per cm <sup>3</sup>		1

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HS Hdg	HS Code	Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	S C L
	8703.50.52	 Of a cylinder capacity not exceeding 1,600 cc, more than three years old	u	L				13.30%						10.0%	20%	18%	Ex	Ex			Rs.5,250/- per cm <sup>3</sup>		$\vdash$
	8703.50.53	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	u	TS				13.30%						10.0%	20%	18%	Ex	Ex			Rs.6,500/- per cm <sup>3</sup>		
	8703.50.54	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	u	L				13.30%						10.0%	20%	18%	Ex	Ex			Rs.6,500/- per cm <sup>3</sup>		
	8703.50.58 8703.50.59	 Other, not more than three years old Other, more than three years old	u	TS				13.30% 13.30%						10.0% 10.0%	20% 20%	18% 18%	Ex	Ex Ex			Rs.7,900/- per cm <sup>3</sup> Rs.7,900/- per cm <sup>3</sup>		
	8703.50.59	 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :	u	L				13.30%						10.0%	20%	18%	Ex	EX			RS.7,900/- per CITIS		
	8703.50.61	 Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				2.5%	
	8703.50.62	 Ambulances and prison vans more than three years	u	L										10.0%	20%	18%	10%	6%				2.5%	
	8703.50.63	 Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,550/- per cm <sup>3</sup>		
	8703.50.64 8703.50.68	 Hearses more than three years old Other, not more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.4,550/- per cm <sup>3</sup> 2000 cm <sup>3</sup> <x≤2500cm<sup>3=Rs. 8.000/- per cm<sup>3</sup></x≤2500cm<sup>		
			u	TS										10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs. 9.100/- per cm³ 2750</x≤2750cm³=rs. 		
	8703.50.69	 Other, more than three years old																			cm³ <x≤3000cm³=rs. 10,250/- per cm³ 2000</x≤3000cm³=rs. 		
														10.0%	20%	18%	Ex	F.,	_		cm³ <x≤2500cm³=rs. 8.000/- per cm³ 2500 cm³<x≤2750cm³=rs.< td=""><td></td><td></td></x≤2750cm³=rs.<></x≤2500cm³=rs. 		
			u	L										10.076	2070	1070	L	Ex			9.100/- per cm³ 2750 cm³ <x≤3000cm³=rs. 10,250/- per cm³</x≤3000cm³=rs. 		
		 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc:																					
	8703.50.71	 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				18.0%						10.0%	20%	18%	Ex	Ex	_		2000 cm3 <x≤2500cm3=rs. 8.000/- per cm3 2500 cm3<x≤2750cm3=rs. 9.100/- per cm3</x≤2750cm3=rs. </x≤2500cm3=rs. 		
		·																			2750 cm³ <x≤3000cm³=rs. 10,250/- per cm³</x≤3000cm³=rs. 		
	8703.50.72	 Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	u	TS				18.0%						10.0%	20%	18%	10%	6%				2.5%	
	8703.50.78	 Other, not more than three years old																			2000 cm³ <x≤2500cm³=rs. 8.000/- per cm³</x≤2500cm³=rs. 		
			u	TS				18.0%						10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs. 9.100/- per cm³</x≤2750cm³=rs. 		
																					2750 cm³ <x≤3000cm³=rs. 10,250/- per cm³</x≤3000cm³=rs. 		

				l	ICL/					Dre	ferent	ial Du	tv				l	P	ΔΙ	l c	ess			L
IS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	5 C
	8703.50.79		Other, more than three years old																			2000 cm³ <x≤2500cm³=rs. 8,000/- per cm³</x≤2500cm³=rs. 		
				u	L				18.0%						10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs. 9.100/- per cm³ 2750 cm³<x≤3000cm³=rs.< td=""><td></td><td></td></x≤3000cm³=rs.<></x≤2750cm³=rs. 		
			Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity																			10,250/- per cm <sup>3</sup>		-
	8703.50.81		exceeding 3000 cc : Ambulances and prison vans not more than three	u											10.0%	20%	18%	10%	6%				2.5%	+
	8703.50.82		years old Ambulances and prison vans more than three years old	u	L										10.0%	20%	18%	10%	6%				2.5%	†
	8703.50.83		Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.4,550/- per cm <sup>3</sup>		+-
	8703.50.84		Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.4,550/- per cm <sup>3</sup>		1
	8703.50.88		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&lt;=Rs.12,550/- per cm³</x≤4000cm³=rs. 		
	8703.50.89		Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs. 11,400/- per cm³</x≤4000cm³=rs. 		
																						4000 cm3<=Rs.12,550/- per cm3		
			Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc:																					
	8703.50.91		Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	u	TS				18.0%						10.0%	20%	18%	10%	6%				2.5%	
	8703.50.98		Other, not more than three years old	u	TS				18.0%						10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs. 11,400/- per cm³</x≤4000cm³=rs. 		
				u	13				10.070						10.0%	2070	1070					4000 cm <sup>3</sup> <=Rs.12,550/- per cm <sup>3</sup>		
	8703.50.99		Other, more than three years old	u	L				18.0%						10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs. 11,400/- per cm³</x≤4000cm³=rs. 		
				u					10.0 70						10.0 %	20 70	1070	LX				4000 cm <sup>3</sup> <=Rs.12,550/- per cm <sup>3</sup>		
	8703.60	-	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:																					
			Vehicles other than motor cars including station wagons and racing cars, Of cylinder capacity not exceeding 1,000 cc :																					

IS Hda	HS Code		Description	Unit	ICL/					Pre	feren	tial Du	ty			Gen Duty	VAT	P	AL.	Ce	SS	Excise (S.P.D)	SSCL	5 C
15 Hag	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	۰ د
	8703.60.11	<u> </u>	Ambulances and prison vans not more than three							-														₩
			vears old	u											10.0%	20%	18%	10%	6%				2.5%	igstyle igstyle
	8703.60.12		Ambulances and prison vans more than three years	u	L										10.0%	20%	18%	10%	6%				2.5%	
	8703.60.13		Hearses not more than three years old	u											10.0%	20%	18%	Ex	Ex			Rs.1,450/- per cm <sup>3</sup>		
	8703.60.14		Hearses more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.1,450/- per cm <sup>3</sup>		
	8703.60.15		Auto-trishaws, not more than two years old	u	TS										10.0%	20%	18%	Ex	Ex			Rs.2,750/- per cm3		
	8703.60.16		Auto-trishaws, more than two years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.2,750/- per cm3		
	8703.60.18		Other, not more than three years old	u	TS										10.0%	20%	18%	Ex	Ex			Rs.1,710,000/- per unit		
	8703.60.19		Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.1,710,000/- per		T
			Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :																			unit		
	8703.60.21		Go-Karts , not more than three years old	u	TS										10%	Free	18%	10%	6%				2.5%	
	8703.60.22		Go-Karts , more than three years old	u	L	ļ	<u> </u>			<b>!</b>		1	ļ		10%	Free	18%	10%	6%	ļl			2.5%	Ь
	8703.60.23		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		
	8703.60.24		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		
	8703.60.25		All terrain vehicle (ATV), not more than three years	u	TS										10.0%	20%	18%	10%	6%				2.5%	
	8703.60.26		All terrain vehicle (ATV), more than three years old	u	L										10.0%	20%	18%	10%	6%				2.5%	
	8703.60.28		Other, not more than three years old	u	TS										10.0%	20%	18%	Ex	Ex			Rs.1,710,000/- per		
	8703.60.29		Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			unit Rs.1,710,000/- per		╁
			Of a cylinder capacity exceeding 1,000 cc but not	u	-							-			10.0%	20%		EX	EX			unit		╀
			exceeding 1,500 cc :														18%							
	8703.60.31		Ambulances and prison vans, not more than three years old	u											10.0%	20%	18%	10%	6%				2.5%	
	8703.60.32		Ambulances and prison vans, more than three years old	u	L										10.0%	20%	18%	10%	6%				2.5%	
	8703.60.33		Hearses not more than three years old	u								1			10.0%	20%	18%	Ex	Ex			Rs.2,300/- per cm <sup>3</sup>		1
	8703.60.34		Hearses more than three years old	u	1										10.0%	20%	18%	Ex	Ex			Rs.2,300/- per cm <sup>3</sup>		T
	8703.60.35		Motor cars including station wagons and racing cars, not more than three years old	u	TS										10.0%	20%	18%	Ex	Ex			1000 cm³ <x≤1300cm³=rs. 2.600/- per cm³ 1300 cm³<x≤1500cm³=rs. 3.250/- per cm³</x≤1500cm³=rs. </x≤1300cm³=rs. 		
	8703.60.36		Motor cars including station wagons and racing cars, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			1000 cm³<×≤1300cm³=Rs. 2.600/- ner cm³ 1300 cm³<×≤1500cm³=Rs. 3.250/- per cm³		
	8703.60.38		Other, not more than three years old	u	TS										10.0%	20%	18%	Ex	Ex			1000 cm³ <x≤1300cm³=rs. 2.600/- per cm³ 1300 cm³<x≤1500cm³=rs. 3.250/- per cm³</x≤1500cm³=rs. </x≤1300cm³=rs. 		
	8703.60.39		Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			1000 cm³ <x≤1300cm³=rs. 2.600/- per cm³ 1300 cm³<x≤1500cm³=rs. 3.250/- per cm³</x≤1500cm³=rs. </x≤1300cm³=rs. 		
			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 :																					

[ ·				l	ICL/					Pro	ferent	ial Du	tv					l P	ΔL		ess	- 1 (0.5-1)		L -
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	s c
	0702.60.41		Andread and a single state of the state of t																					₩
	8703.60.41		Ambulances and prison vans not more than three vears old	u											10.0%	20%	18%	10%	6%				2.5%	
	8703.60.42		Ambulances and prison vans more than three years	u	L										10.0%	20%	18%	10%	6%				2.5%	
			old		L																		2.5%	Щ
	8703.60.43 8703.60.44		Hearses not more than three years old	u	<b>-</b>					-		-			10.0% 10.0%	20%	18% 18%	Ex	Ex			Rs.2,850/- per cm <sup>3</sup>		+-
	8703.60.44		Hearses more than three years old Other, not more than three years old	u u	TS	1				1					10.0%	20% 20%	18%	Ex Ex	Ex Ex		+	Rs.2,850/- per cm <sup>3</sup> Rs.6,500/- per cm <sup>3</sup>		+
	8703.60.49		Other, more than three years old	u											10.0%	20%	18%	Ex	Ex		-	Rs.6,500/- per cm <sup>3</sup>		+
	0703.00.13		Motor cars including station wagons and racing cars	u	<u> </u>										10.070	2070	1070				1	NS.0/S00/ per emp		+
			of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :																					
	8703.60.51		Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	u	TS										10.0%	20%	18%	Ex	Ex			Rs.4,550/- per cm <sup>3</sup>		
	8703.60.52		Of a cylinder capacity not exceeding 1,600 cc, more	u	L										10.0%	20%	18%	Ex	Ex			Rs.4,550/- per cm <sup>3</sup>		
	8703.60.53		than three years old  Of a cylinder capacity exceeding 1,600 cc, but not		1											+					-			+
	6703.00.33		exceeding 1,800 cc, not more than three years old	u	TS										10.0%	20%	18%	Ex	Ex			Rs.5,900/- per cm <sup>3</sup>		
	8703.60.54		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.5,900/- per cm <sup>3</sup>		
	8703.60.58		Other, not more than three years old	u	TS					1					10.0%	20%	18%	Ex	Ex			Rs.6,500/- per cm <sup>3</sup>		+
	8703.60.59		Other, more than three years old	II	I										10.0%	20%	18%	Ex	Ex			Rs.6,500/- per cm <sup>3</sup>		t
			Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc :																					
	8703.60.61		Ambulances and prison vans not more than three	u											10.0%	20%	18%	10%	6%				2.5%	┝
	0702 60 62	-	years old	u	-										10.070	2070	10 70	1070	070				2.370	+
	8703.60.62 8703.60.63		Ambulances and prison vans more than three years old  Hearses not more than three years old	u	L										10.0%	20%	18% 18%	10% Ex	6% Ex			Rs.2,850/- per cm <sup>3</sup>	2.5%	-
	8703.60.63		Hearses more than three years old	u u	1										10.0%	20%	18%	Ex	Ex		-	Rs.2,850/- per cm <sup>3</sup>		╁
	8703.60.68		Other, not more than three years old												2010 /0	2070	1070					2000 cm³ <x≤2500cm³=rs.< td=""><td></td><td></td></x≤2500cm³=rs.<>		
				u	TS										10.0%	20%	18%	Ex	Ex			6.850/- per cm <sup>3</sup> 2500 cm <sup>3</sup> <x≤2750cm<sup>3=Rs.</x≤2750cm<sup>		
																						8.000/- per cm <sup>3</sup> 2750		
	8703.60.69		Other, more than three years old																			cm³ <x≤3000cm³=rs. 9.100/- per cm³ 2000</x≤3000cm³=rs. 		┡
			, , , , , , , , , , , , , , , , , , , ,																			cm³ <x≤2500cm³=rs. 6.850/- per cm³</x≤2500cm³=rs. 		
				u	L										10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs. 8.000/- per cm³</x≤2750cm³=rs. 		
																						2750	1	
																						cm³ <x≤3000cm³=rs. 9.100/- per cm³</x≤3000cm³=rs. 		
			Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000 cc:																					
	8703.60.71		Not more than three years old																			2000		t
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,																			cm³ <x≤2500cm³=rs. 6.850/- per cm³</x≤2500cm³=rs. 		
				u	TS										10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs.< td=""><td></td><td></td></x≤2750cm³=rs.<>		
																						8.000/- per cm <sup>3</sup> 2750 cm <sup>3</sup> <x≤3000cm<sup>3=Rs.</x≤3000cm<sup>		
	0700	-																				9.100/- per cm3		1
	8703.60.72		More than three years old																			2000 cm³ <x≤2500cm³=rs. 6.850/- per cm³</x≤2500cm³=rs. 		

Hdg	HS Code		Description	Unit	ICL/					Pre	ferent	tial Du	ty			Gen Duty	VAT	P	AL_	Ces	ss	Excise (S.P.D)	SSCL	5 (
над	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	•
				u	L										10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs. 8.000/- per cm³ 2750</x≤2750cm³=rs. 		
			Valida akkan khan makan ang ingludia akhina																			cm³ <x≤3000cm³=rs. 9.100/- per cm³</x≤3000cm³=rs. 		$\downarrow$
			Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000 cc:																					
	8703.60.81		Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				2.5%	
	8703.60.82		Ambulances and prison vans more than three years old	u	L										10.0%	20%	18%	10%	6%				2.5%	1
	8703.60.83		Hearses not more than three years old	u						1	1				10.0%	20%	18%	Ex	Ex			Rs.4,000/- per cm <sup>3</sup>		4
	8703.60.84 8703.60.88		Hearses more than three years old Other, not more than three years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.4,000/- per cm <sup>3</sup> 3000 cm <sup>3</sup> <x≤4000cm<sup>3=Rs.</x≤4000cm<sup>		Ť
				u	TS										10.0%	20%	18%	Ex	Ex	-		10,250/- per cm <sup>3</sup> 4000 cm <sup>3</sup> <=Rs.11,400/-		
	8703.60.89		Other, more than three years old									1								1		per cm <sup>3</sup>		+
	0703.00.03		outer, more than timee years out	u	L										10.0%	20%	18%	Ex	Ex			3000 cm₃ <x≤4000cm₃=rs. 10,250/- per cm₃</x≤4000cm₃=rs. 		
																						4000 cm <sup>3</sup> <=Rs.11,400/- per cm <sup>3</sup>		
			Motor cars including station wagons and racing cars																					
	8703.60.91	L	of a cylinder capacity exceeding 3000 cc : Not more than three years old																					$^{+}$
	6703.00.91		NOT HIGHE than three years old	u	TS										10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs. 10,250/- per cm³</x≤4000cm³=rs. 		
																						4000 cm³<=Rs.11,400/- per cm³		
	8703.60.92		More than three years old	u	L										10.0%	20%	18%	Ex	Ex			3000 cm³ <x≤4000cm³=rs. 10,250/- per cm³</x≤4000cm³=rs. 		
																						4000 cm³<=Rs.11,400/- per cm³		
	8703.70	1	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:																					
			Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1.000 cc:																					
	8703.70.11		Ambulances and prison vans not more than three years old	u											10.0%	20%	18%	10%	6%				2.5%	_
	8703.70.12 8703.70.13		Ambulances and prison vans more than three years  Hearses not more than three years old	u u	L		ļ								10.0%	20%	18% 18%	10% Ex	6% Ex			Rs.2,300/- per cm <sup>3</sup>	2.5%	_
	8703.70.13		Hearses more than three years old	u	-	<del>                                     </del>						1			10.0%	20%	18%	Ex	Ex	+ +		Rs.2,300/- per cm <sup>3</sup>		-
	8703.70.14		Auto-trishaws, not more than two years old	u	TS	<u> </u>	l -			1	1	1	1		10.0%	20%	18%	Ex	Ex	+ +		Rs.1,650/- per cm <sup>3</sup>		-
	8703.70.16		Auto-trishaws, more than two years old	u	L	<u> </u>						1	1		10.0%	20%	18%	Ex	Ex	1		Rs.1,650/- per cm <sup>3</sup>		-
	8703.70.18		Other, not more than three years old	u	TS							1			10.0%	20%	18%	Ex	Ex			Rs.3,900/- per cm <sup>3</sup>		
	8703.70.19		Other, more than three years old Motor cars including station wagons and racing cars,	u	Ĺ										10.0%	20%	18%	Ex	Ex			Rs.3,900/- per cm <sup>3</sup>		-
			of cylinder capacity not exceeding 1,000 cc :																					

ldg	HS Code	Description	Unit	ICL/					Pre	eferent	ial Dut	ty			Gen Duty	VAT	P/	۱L		Cess	Excise (S.P.D)	SSCL	5 (
luy	ns code	Description	UIIIL	SLSI	AP	AD	BN	GT		PK			SD	SG	Gen Duty	VAI	Gen	SG	GEN	SG	Excise (5.P.D)	SSCL	
	8703.70.21	Go-Karts, not more than three years old	u	TS				-		1				10.0%	Free	18%	10%	6%				2.5%	+
	8703.70.22	Go-Karts, more than three years old	u	L					1	+				10.0%	Free	18%	10%	6%				2.5%	+
	8703.70.23	Quadricycle of cylinder capacity not exceeding 300																				2.570	
	0703.70.23	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															_	_					$\top$
	0,001,012	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		1																			$\top$
		old	u	TS										10.0%	20%	18%	10%	6%				2.5%	
	8703.70.26	All terrain vehicle (ATV), more than three years old		1 .																			
	0,001,0120	The certain vertice (1117) 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 cm3		$\top$
	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>		$\top$
	0,001,012	Of a cylinder capacity exceeding 1,000 cc but not												101070	2070	1070		LA			racio/300/ per cin-		十
		exceeding 1,500 cc :																					
	8703.70.31	Ambulances and prison vans, not more than three																					$\top$
		vears old	u											10.0%	20%	18%	10%	6%				2.5%	
	8703.70.32	Ambulances and prison vans, more than three years																			İ		T
		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 cm3		十
	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>		十
	8703.70.35	Motor cars including station wagons and racing cars,																					十
	0,001,0100	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,		1 .													_	_					丁
	0,001,0100	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		1								10.0%	20%	18%	Ex	Ex			Rs.3.900/- per cm <sup>3</sup>		十
	8703.70.39	Other, more than three years old	11	ī		1			1					10.0%	20%	18%	Fx	Ex			Rs.3,900/- per cm <sup>3</sup>		$\pm$
	0703.70.33	Vehicles other than motor cars including station	<u> </u>			1								10.070	2070	1070					NO.575007 PCI CITIS		$\pm$
		wagons and racing cars of a cylinder capacity																					
		exceeding 1,500 cc but not exceeding 2,000 cc :																					
		exceeding 1,500 cc but not exceeding 2,000 cc .																					
	8703.70.41	Ambulances and prison vans not more than three		1					1		1												+
	0703.70.41	years old	u											10.0%	20%	18%	10%	6%				2.5%	
	8703.70.42	Ambulances and prison vans more than three years		1	<b>1</b>				1		1 1												+
	0703.70.42	old	u	L										10.0%	20%	18%	10%	6%				2.5%	
	8703.70.43	Hearses not more than three years old	u	1					1		1			10.0%	20%	18%	Ex	Ex			Rs.3,400/- per cm <sup>3</sup>		+
	8703.70.44	Hearses more than three years old	u	<u> </u>					1		1			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					1		1			10.0%	20%	18%	Ex	Ex			Rs.7,850/- per cm <sup>3</sup>		+
	8703.70.49	Other, more than three years old	u	13		1			+					10.0%	20%	18%	Ex	Ex	<b>-</b>		Rs.7,850/- per cm <sup>3</sup>		+
	07 03.7 0. 13	Motor cars including station wagons and racing cars	u		<b>1</b>				1		1 1			10.070	2070	1070	LX				10.7,030/ per em		+
		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		1					1		1												+
	0703.70.51	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				1			1						1								十
	0703.70.32	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		1		1			+						1				<b>-</b>				+
	0703.70.33	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>		
		exceeding 1,000 cc, not more than three years old	u	13										10.070	2070	10 /0	LA	LX			13.0,300/ pci ciii		
	8703.70.54	Of a cylinder capacity exceeding 1,600 cc, but not		1		1			+						1				<b>-</b>				+
	0703.70.54	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>		
		exceeding 1,000 cc, more than three years old	u u	-										10.070	2070	10 /0	LX	LX			10.0,500/ per em		
	8703.70.58	Other, not more than three years old	u	TS	<b>1</b>				1		1 1			10.0%	20%	18%	Ex	Ex			Rs.7,850/- per cm <sup>3</sup>		+
	8703.70.59	Other, more than three years old	u	1	<b>1</b>				1		1 1			10.0%	20%	18%	Ex	Ex			Rs.7,850/- per cm <sup>3</sup>		+
	0703.70.37	Vehicles other than motor cars including station	u			1			+					10.070	2070	10 /0	LA	LA	<b>-</b>		13.7,030/ pci ciii		+
		wagons and racing cars of a cylinder capacity																					
		exceeding 2,000 cc but not exceeding 3000 cc :																					
Į		CACCECUING 2,000 CC DUI NOT EXCECUING 3000 CC :	1	1	1	1			1														- [
1	8703.70.61	Ambulances and prison vans not more than three	<b>-</b>		1	t			1	1	$\dagger$		1		1			-		1	1		+
	0,03.,0.01	vears old	u	1	1	1			1					10.0%	20%	18%	10%	6%				2.5%	- [
	8703.70.62	Ambulances and prison vans more than three years				1		<b>†</b>	1 -	1			<del>                                     </del>		<del> </del>				<b>†</b>	1	<b>†</b>		+
		old	u	L		1			1					10.0%	20%	18%	10%	6%				2.5%	
	0,001,0102			1	1	+		<del>                                     </del>	+	1	$\vdash$			10.0%	20%	18%	Ex	Ex	<b>-</b>	+	Rs.4,550/- per cm <sup>3</sup>		+
														10.070									
	8703.70.63	Hearses not more than three years old	u			1			+		t		i i										+
	8703.70.63 8703.70.64	Hearses not more than three years old Hearses more than three years old	u u	L										10.0%	20%	18%	Ex	Ex			Rs.4,550/- per cm <sup>3</sup>		#
	8703.70.63	Hearses not more than three years old		L																			+

ue u.i	110 0 d d	Parastation		ICL/					Pre	feren	tial Du	tv			C Dt.		P	AL	l Ce	ess	Fundam (C.D.D.)	SSCL	h a .
HS Hdg	HS Code	Description	Unit	SLSI	AP	AD	BN	GT			SA		SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	SCL
			u	TS										10.0%	20%	18%	Ex	Ex			2500 cm³ <x≤2750cm³=rs. 9.100/- per cm³ 2750 cm³<x≤3000cm³=rs< td=""><td></td><td></td></x≤3000cm³=rs<></x≤2750cm³=rs. 		
	8703.70.69	 Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			10.250/- per cm <sup>3</sup> 2000 cm <sup>3</sup> <x≤2500cm<sup>3=Rs. 8000/- per cm<sup>3</sup> 2500 cm<sup>3</sup><x≤2750cm<sup>3=Rs. 9.100/- per cm<sup>3</sup> 2750 cm<sup>3</sup><x≤3000cm<sup>3=Rs 10.250/- per cm<sup>3</sup></x≤3000cm<sup></x≤2750cm<sup></x≤2500cm<sup>		
		 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/- ner cm3 2500 cm3<x≤2750cm3=rs. 9.100/- ner cm3 2750 cm3<x≤3000cm3=rs 10.250/- ner cm3</x≤3000cm3=rs </x≤2750cm3=rs. </x≤2500cm3=rs. 		
	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</x≤3000cm3=rs </x≤2750cm3=rs. </x≤2500cm3=rs. 		
	8703.70.79	 Other, more than three years old	u	L										10.0%	20%	18%	Ex	Ex			2000 cm3 <x≤2500cm3=rs. -="" 10.250="" 2500="" 2750="" 8000="" 9.100="" cm3="" cm3<="" cm3<x≤2750cm3="Rs." cm3<x≤3000cm3="Rs" per="" td=""><td></td><td></td></x≤2500cm3=rs.>		
		 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 vears 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	<b>L</b> .	ļ					<u> </u>	<u> </u>	ļ		10.0%	20%	18%	Ex	Ex			Rs.4,550/- per cm <sup>3</sup>		<del></del>
	8703.70.84 8703.70.88	 Hearses more than three years old Other, not more than three years old	u	TS										10.0%	20%	18%	Ex Ex	Ex Ex			Rs.4,550/- per cm³ 3000 cm³ <x≤4000cm³=rs. -="" 11,400="" 4000="" cm³="" cm³<="Rs.12,550/-&lt;/td" per=""><td></td><td></td></x≤4000cm³=rs.>		

					ICL/					Dre	feren	itial Du	itv				l	P.	ΔΙ		ess			L
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	5 C I
	8703 70 80		Other, more than three years old	u	L																			+
	6703.70.03		ouler, more than three years old	u	_																	3000		
															10.00/	200/	100/	_	_			cm <sup>3</sup> <x≤4000cm<sup>3=Rs. 11,400/- per cm<sup>3</sup></x≤4000cm<sup>		
															10.0%	20%	18%	Ex	Ex			4000		
																						cm3<=Rs.12,550/-		
																						per cm <sup>3</sup>		$oldsymbol{ol}}}}}}}}}}}}}}}}}}$
			Motor cars including station wagons and racing cars																					
	8703.70.91		of a cylinder capacity exceeding 3000 cc : Motor -homes, specially equipped for habitation																					+-
			(with sleeping, cooking, toilet facilities etc), not	u	TS										10.0%	20%	18%	10%	6%				2.5%	
	0702 70 00		more than three years old																					+
	8/03./0.98		Other, not more than three years old																			3000		
																						cm³ <x≤4000cm³=rs.< td=""><td></td><td></td></x≤4000cm³=rs.<>		
				u	TS										10.0%	20%	18%	Ex	Ex			11,400/- per cm <sup>3</sup>		
																						4000		
																						cm <sup>3</sup> <=Rs.12,550/- per cm <sup>3</sup>		
	8703.70.99		Other, more than three years old																			3000		
																						cm3 <x≤4000cm3=rs.< td=""><td></td><td></td></x≤4000cm3=rs.<>		
				u	L										10.0%	20%	18%	Ex	Ex			11,400/- per cm <sup>3</sup>		
				_	_										201010							4000		
																						cm3<=Rs.12,550/-		
	0702.00		Other vehicles with only placture mater for																			ner cm3		+
	0703.00	Ī	Other vehicles, with only electric motor for propulsion:																					
			Electric auto-trishaws :																					
	8703.70.99 O  8703.70.99 O  8703.70.99 O  8703.70.99 O  8703.80 - O  8703.80 - O  8703.80.11 N  8703.80.12 N  8703.80.21 N  8703.80.31 C  8703.80.31 C	Not more than two years old																			Rs.8,550 per kW for			
	8703.70.89 Or or or or or or or or or or or or or or		u	TS										10.0%	20%	18%	Ex	Ex			not more than one vear old			
	8703.70.89 C  8703.70.91 M (()  8703.70.98 C  8703.70.99 C  8703.80 - C  8703.80.11 N  8703.80.12 M  8703.80.21 N  8703.80.31 C  8703.80.31 C													201070	2070	1070		2,0			Rs.11,400 per kW for			
																						other		<u> </u>
	8703.80.12		More than two years old	u	L					-	-				10.0%	20%	18%	Ex	Ex			Rs.17,100 per kW		+
			Other, powered by on board accumulators charged solely by electricity generated by on board solar																					
			electricity panels :																					
	8703.80.21		Not more than 3 years old																			Rs.8,550 per kW for		
				u	TS										10.0%	20%	18%	Ex	Ex			not more than one vear old		
	8703.70.89 OI  8703.70.91 M (w (w 8703.70.98 OI  8703.70.99 OI  8703.80 - OI  8703.80.11 No  8703.80.12 M 8703.80.21 No  8703.80.31 Ca  8703.80.32 Ca ex		u	1.5										10.070	2070	1070	LX				Rs.17,100 per kW for			
																						other		
	8703.80.22		More than 3 years old	u	L	ļ				-	-	_			10.0%	20%	18%	Ex	Ex			Rs.22,800 per kW		
			Other, powered by on board accumulators charged by external electric source (e.g. National Grid), not																					
			more than 3 years old :																					
	8703.70.99 C  8703.70.99 C  8703.70.99 C  8703.80 - C  8703.80.11 N  8703.80.12 N  8703.80.21 N  8703.80.31 C  8703.80.31 C	Capacity of motors not exceeding 50kW		TS																	Rs.8,550 per kW for			
	8703.70.99 Other Sole Selection Not Selection Not Select		١											10.0%	20%	18%	Ex	Ex			not more than one			
	8703.70.99 (  8703.70.99 (  8703.80.11     8703.80.12     8703.80.21     8703.80.31 (  8703.80.31 (  8703.80.31 (		u											10.0%	20%	1070	EX	EX			vear old Rs.17,100 per kW for			
																						other		
	## ST03.80.12 More the solution of the so	Capacity of motors exceeding 50kW, but not		TS																	Rs.11,400 per kW for			
	Motor cars of a cylinds for a cylinds fo	exceeding 100kW	u											10.0%	20%	18%	Ex	Ex			not more than one			
				u											10.070	2070	1070	LX	LX			vear old Rs.17,100 per kW for		
		3703.70.99 Ot 3703.70.99 Ot 3703.80 - Ot 3703.80.11 No 3703.80.12 Mc 3703.80.21 No 3703.80.31 Ca 3703.80.32 Ca 3703.80.33 Ca																				other		
	8703.80.33	Of   Mo	Capacity of motors exceeding 100kW, but not		TS																	Rs.17,100 per kW for		
		703.70.89 Oth  703.70.91 Mo  703.70.98 Oth  703.70.99 Oth  703.80 - Oth  703.80.11 Not  703.80.12 Mo  703.80.21 Not  703.80.31 Cap  703.80.32 Cap  703.80.33 Cap  703.80.33 Cap	exceeding 200kW	u											10.0%	20%	18%	Ex	Ex			not more than one		
		703.70.89 Other of a 703.70.91 Mote (with more 703.70.99 Other 703.80 - Other 703.80.11 Not 1		u											10.070	2070	10 70		LX			vear old Rs.28,500 per kW for		
							<u></u>				<u> </u>											otherr		
	8703.80.34	703.70.89 Oth  703.70.91 Moo of a Moo (wimmood) 703.70.98 Oth  703.70.99 Oth  703.80 - Oth  703.80.11 Not  703.80.12 Moo  703.80.21 Not  703.80.31 Cap  703.80.32 Cap  703.80.33 Cap  703.80.33 Cap	Capacity of motors exceeding 200kW		TS																	Rs.45,600 per kW for		
				u											10.0%	20%	18%	Ex	Ex			not more than one		
	I	1	I	ı u	I	ı	1	ı	l	1	I	I	ı	1 1	10.070	2070	1070	LX	I EX	J		vear old	j	ı

dg	HS Code		Dogoriution	Unit	ICL/					Pre	ferent	ial Du	ty			Gen Duty	VAT	P/	AL .	Ce	:SS	Excise (S.P.D)	SSCL	5 (
ag	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	,
																						D 62 700 LW6		+
																						Rs.62,700 per kW for		
			Other , driven by electric motors powered by on							1												other		十
			board accumulators charged by external electric																					
			source (e.g. National Grid) , more than 3 years old :																					
			7.																					Т.
	8703.80.41		Capacity of motors not exceeding 50kW	u	L										10.0%	20%	18%	Ex	Ex			Rs.22,800 per kW		+
	8703.80.42		Capacity of motors exceeding 50kW but not	u	L										10.0%	20%	18%	Ex	Ex			Rs.34,200 per kW		
-	8703.80.43		exceeding 100kW Capacity of motors exceeding 100kW but not																					+
	6703.60.43		exceeding 200kW	u	L										10.0%	20%	18%	Ex	Ex			Rs.51,300 per kW		
	8703.80.44		Capacity of motors exceeding 200kW	u	L										10.0%	20%	18%	Ex	Ex			Rs.68,400 per kW		T
			Other, powered by on board accumulators charged																					T
			by external electric source (e.g. National grid) and																					
			supported by an internal combustion engine used																					
			exclusively to generate electricity by driving a																					
			generator on board, not more than 3 years old :																					
_	8703.80.51		Capacity of motors not exceeding 50kW							1												Rs.8,550 per kW for		+
	0,00,00,01		capacity of motors not exceeding source																			not more than one		
				u	TS										10.0%	20%	18%	Ex	Ex			vear old		
																						Rs.17,100 per kW for		
_																						other		4
	8703.80.52		Capacity of motors exceeding 50kW, but not																			Rs.11,400 per kW for		
			exceeding 100kW																			not more than one		١
				u	TS										10.0%	20%	18%	Ex	Ex			vear old Rs.17,100 per kW for		
																						not more than one		
																						vear old		
	8703.80.53		Capacity of motors exceeding 100kW, but not																			Rs.17,100 per kW for		Ī
			exceeding 200kW																			not more than one		
				u	TS										10.0%	20%	18%	Ex	Ex			vear old		١
																						Rs.28,500 per kW for		
																						not more than one year old		
1	8703.80.54		Capacity of motors exceeding 200kW																			Rs.45,600 per kW for		t
	0,00,00,0		capacity of motors exceeding books																			not more than one		
				u	TS										10.0%	20%	18%	Ex	Ex			vear old		
															20.070	2070	1070					Rs.62,700 per kW for		
																						other		
+		l	Other, powered by on board accumulators charged																					+
			by external electric source (e.g. National grid) and																					
١			supported by an internal combustion engine used																					
			exclusively to generate electricity by driving a																					
			generator on board, more than 3 years old :																					
4	0702.00.61		Consideration and annual section 501M		<u> </u>										10.00/	200/	100/	Б.	Е.			D- 22 000 LW		4
	8703.80.61 8703.80.62		Capacity of motors not exceeding 50kW  Capacity of motors exceeding 50kW but not	u											10.0%	20%	18%	Ex	Ex			Rs.22,800 per kW		+
	6703.60.02		exceeding 100kW	u	L										10.0%	20%	18%	Ex	Ex			Rs.34,200 per kW		١
	8703.80.63		Capacity of motors exceeding 100kW but not												10.00/	200/	100/	F	Б.			D- E1 200 LIV		1
			exceeding 200kW	u	L										10.0%	20%	18%	Ex	Ex			Rs.51,300 per kW		
	8703.80.64		Capacity of motors exceeding 200kW	u	L										10.0%	20%	18%	Ex	Ex			Rs.68,400 per kW		4
4			Other:																					_
	8703.80.71		Not more than three years old														18%					Rs.45,600 per kW for		
																	1070					not more than one year old		
				u	TS										10.0%	20%		Ex	Ex					
																	18%					Rs.62,700 per kW for		
										<u> </u>												other		
	8703.80.72		More than three years old	u	L/TS	1				<u> </u>			ļ		10.0%	20%	18%	Ex	Ex			Rs.68,400 per kW		4
	8703.90	-	Other:		<u> </u>	ļ	1	$\vdash \vdash$		<u> </u>	-		ļ		20	2	4651					D 4 440 655		4
	8703.90.10		Not more than three years old	u	TS	-		$\vdash$		1	-	1	<del>                                     </del>	1	20.0%	20%	18%	Ex	Ex			Rs.1,140,000 per unit		4
	8703.90.20		More than three years old	u	L	1									20.0%	20%	18%	Ex	Ex			Rs.1,710,000 per unit		١
	1	ı	j		1	1	1			1	1	1		1		1	1					1		

HS Hdg	HS Code		Description	Unit	ICL/							tial Du				Gen Duty	VAT	P	AL	С	ess	Excise (S.P.D)	SSCL	s C I
no nug	no code		Description	Onic	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	Gen	SG	GEN	SG	LACISE (3.P.D)	SSCE	
37.04			Motor vehicles for the transport of goods.																					
	8704.10		Dumana decisioned for off highway year	- 11	TS					Funn	Free	-	Free	Free	Free	Free	18%	10%	6%				2.5%	₩
	8704.10	-	Dumpers designed for off-highway use Other, with only compression-ignition internal	u	15					rree	Free	1	rree	Free	Free	Free	18%	10%	0%		†		2.5%	<del>                                     </del>
			combustion piston engine (diesel or semi-diesel) :																					
	8704.21		g.v.w. not exceeding 5 tonnes																					<del>                                     </del>
			Special purpose tankers/bowsers and trucks :																					Щ.
	8704.21.11		Tankers / bowsers 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 / bowsers with stainless steel tanks for	u	L				Free						Free	Free	18%	10%	6%				2.5%	
	8704.21.13		transport of milk, more than five years old Garbage trucks equipped with waste compacting																					<del>                                     </del>
			mechanism, not more than five years old	u											Free	Free	18%	10%	6%				2.5%	
	8704.21.14		Garbage trucks equipped with waste compacting		١.											_	100/	100/	501				2 50/	
			mechanism, more than five years old	u	L										Free	Free	18%	10%	6%				2.5%	L
	8704.21.21		Auto-trishaws : Not more than four years old	u	TS							1			Free	Free	18% 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>		
	0704 21 21		Chassis fitted with engines and cabs														18%				<u> </u>			<u> </u>
	8704.21.31		for vehicles of national subdivision 8704.21.43, not more than four vears 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	u	TS										10.0%	20%	18%	Ex	Ex			Rs.684,000 per unit		
	8704.21.42		more than four years old Cargo carrying capacity of less than 800kg , more	u	L										10.0%	20%	18%	Ex	Ex			Rs.1,140,000 per unit		<del></del>
	8704.21.43		than four vears old Cargo carrying capacity of 800kg or more, not more	u	TS										20.0%	20%	18%	Ex	Ex			Rs.684,000 per unit		
	8704.21.44		than four years old Cargo carrying capacity of 800kg or more, more	u	L										20.0%	20%	18%	Ex	Ex			Rs.1,140,000 per unit		
			than four years old 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																					
	8704.21.51		More : 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			-	<del>                                     </del>			1	1	+-			10.00/	200/	100:	_			+			$\vdash$
			, ,	u	L										10.0%	20%	18%	Ex	Ex			Rs.2,280,000 per unit		<u> </u>

lda	HS Code		Description	Unit	ICL/					Pref	ferenti	ial Dut	ty			Gen Duty	VAT	P	<b>AL</b>	C	ess	Excise (S.P.D)	SSCL	5
lug	ns code		Description	Ollic	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	ľ
			Mahidaa adh aanaa ka hadiaa 6aa ahla and 6aa																					+
			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 ·																					+
	8704.21.61		Vehicles fitted with front leaf springs and Cargo																					
			carrying capacity of less than 800kg, not more than	u	TS										10.0%	20%	18%	Ex	Ex			Rs.684,000 per unit		
			four vears old																					4
	8704.21.62		Vehicles fitted with front leaf springs and Cargo																					
			carrying capacity of less than 800kg, more than four	u	L										10.0%	20%	18%	Ex	Ex			Rs.1,140,000 per unit		
			vears old																					4
	8704.21.63		Vehicles fitted with front leaf springs and Cargo																					
			carrying capacity of 800kg or more, not more than	u	TS										20.0%	20%	18%	Ex	Ex			Rs.684,000 per unit		
			four years old																					
	8704.21.64		Vehicles fitted with front leaf springs and Cargo																					
			carrying capacity of 800kg or more, more than four	u	L										20.0%	20%	18%	Ex	Ex			Rs.1,140,000 per unit		
			vears old																					
	8704.21.65		Other Vehicles, Cargo carrying capacity of less than	u	TS										20.0%	20%	18%	Ex	Ex			Rs.1,710,000 per unit		
			800kg, not more than four years old	u	13										20.070	2070	1070	LX	LX			K3.1,710,000 per unit		
	8704.21.66		Other Vehicles, Cargo carrying capacity of less than	u	L										20.0%	20%	18%	Ex	Ex			Rs.2,850,000 per unit		
			800kg, more than four years old	u	_										20.070	2070	1070	LX	L			K3.2,030,000 per unit		
	8704.21.67		Other Vehicles, Cargo carrying capacity of 800kg or	u	TS										20.0%	20%	18%	Ex	Ex			Rs.1,710,000 per unit		П
			more, not more than four years old	u	13										20.0%	20%	1070	EX	EX			RS.1,710,000 per unit		
	8704.21.68		Other Vehicles, Cargo carrying capacity of 800kg or	u	L										20.0%	20%	18%	Ex	Ex			Rs.2,850,000 per unit		
			more, more than four vears old	u	L										20.0%	20%	1070	EX	EX			RS.2,030,000 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:																					
	8704.21.71		Not more than four years old																					T
	0,011211,1		The more than roal years ora	u	TS										20.0%	20%	18%	Ex	Ex			Rs.2,280,000 per unit		
	8704.21.72		More than four years old									t												7
	0701.21.72		Tible than four years ord	u	L										20.0%	20%	18%	Ex	Ex			Rs.2,850,000 per unit		
			Other:									t												T
	8704.21.91		Other vehicles with separate bodies for cabin and									t												T
	0,01121131		cargo area, not more than four years old	u	TS										20.0%	20%	18%	Ex	Ex			Rs.5,700,000 per unit		
			cargo area, not more than roar years old	u	13										20.0%	20%	1070	EX	EX			KS.5,700,000 per unit		
																								_
	8704.21.92		Other vehicles with separate bodies for cabin and	u	L										20.0%	20%	18%	Ex	Ex			Rs.6,840,000 per unit		
			cargo area, more than four years old																					_
	8704.21.93		Other vehicles not more than four years old	u	TS										20.0%	20%	18%	Ex	Ex			Rs.5,130,000 per unit		
				u	13										20.0%	20%	1070	EX	EX			KS.5,130,000 per unit		
	8704.21.99		Other vehicles more than four years old																					
			,	u	L										20.0%	20%	18%	Ex	Ex			Rs.6,840,000 per unit		
	0704 22	-																						_
	8704.22		g.v.w. exceeding 5 tonnes but not exceeding 20																					
-		-	tonnes :													+								_
			Tankers and bowsers with stainless steel tanks for																					
		-	transport of milk and refrigerated trucks :							_	_													_
	8704.22.41		Not more than five years old	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	_
	8704.22.42		More than five years old but less than ten years old	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.1,710,000 per unit		
																								_
	8704.22.43		More than ten years old	u	L	1		1	Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.3,420,000 per unit		
_		<u> </u>			<u> </u>	<u> </u>	1					$\vdash \downarrow$								ļ	<b></b>	,, 500 per unit		_
			Garbage trucks equipped with waste compacting					1				1 1				1		l		1				
		L	mechanism:			<u> </u>		1								<u> </u>	<u></u>	<u> </u>			<u> </u>			_
	8704.22.51		Not more than five years old	u					Free	Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		_		u	1				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.142,000 per unit		7
	8704.22.52		More than five years old	u																				

					ICL/					Pre	ferer	ntial Du	itv					P	ΔL	C	ess			L _
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT			SA		SD	SG	Gen Duty	VAT	Gen			SG	Excise (S.P.D)	SSCL	S C I
	8704.22.61		Not more than five years old	u	TS				Free	Free	Fre	е	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	Fre	е	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	Fre	e	Free	Free	Free	Free	18%	Ex	Ex			Rs.4,560,000 per unit		
	8704.23		g.v.w. exceeding 20 tonnes :																					
			Tankers and bowsers with stainless steel tanks for																					
	8704.23.51	-	transport of milk and refrigerated trucks :	- 11	TS				F	Free	F	_	F	F	F	F	18%	10%	6%				2.5%	₩
	8704.23.51 8704.23.52		Not more than five years old	u		1			Free	Free	Fre	e L	Free	Free	Free	Free	18%	10%	6%				2.5%	+
			More than five years old but less than ten years old	u	TS				Free	Free	Fre	е	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	Fre	е	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	Fre	e	Free	Free	Free	Free	18%	10%	6%				2.5%	
	8704.23.62		More than five years old	u	L					Free	Fre		Free	Free	Free	Free	18%	Ex	Ex			Rs.142,500 per unit	21070	<b>†</b>
			Other:														18%					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	8704.23.71		Not more than five years old	u	TS					Free	Fre	е	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	Fre	e	Free	Free	Free	Free	18%	Ex	Ex			Rs.2,850,000 per unit		1
	8704.23.73		More than ten years old	u	L					Free	Fre	e	Free	Free	Free	Free	18%	Ex	Ex			Rs.4,560,000 per unit		
		-	Other, with only spark-ignition internal combustion																					_
	0704.04	-	piston engine :							1	-	-			-	+					1			₩
	8704.31		g.v.w. not exceeding 5 tonnes :					1		1	1	-							-					+-
	8704.31.11		Special purpose tankers/bowsers and trucks : Tankers / bowsers with stainless steel tanks for								1	-												+
			transport of milk, not more than five years old	u	TS				Free						Free	Free	18%	10%	6%				2.5%	
	8704.31.12		Tankers / bowsers with stainless steel tanks for transport of milk,more than five years old	u	L				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	18%	10%	6%				2.5%	
			· ·																					
	8704.31.14		Garbage trucks equipped with waste compacting mechanism, more than five years old	u	L										Free	Free	18%	10%	6%				2.5%	
			Auto-trishaws :							+		-				1								+-
	8704.31.21		With two-stroke petrol engine	u											Free	Free	18%	Ex	6.0%			Rs.550/- per cm <sup>3</sup>		_
	8704.31.22		Other, not more than four years old	u	TS										Free	Free	18%	Ex	6.0%			Rs.550/- per cm <sup>3</sup>		<b>†</b>
	8704.31.23		Other, more than four years old	u	L										Free	Free	18%	Ex	6.0%			Rs.550/- per cm <sup>3</sup>		
	8704.31.31		Chassis fitted with engines and cabs :			1					1					-								₩
			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	u	TS										20.0%	20%	18%	Ex	Ex			Rs.570,000 per unit		t
	8704.31.36		more than four years old for vehicles of national subdivision 8704.31.64,	u	L										20.0%	20%	18%	Ex	Ex			Rs.1,140,000 per unit		t
	8704.31.37		more than four years old for vehicles of national subdivision 8704.31.67, not	u											20.0%	20%	18%	Ex	Ex			Rs.1,596,000 per unit		H
	8704.31.38		more than four years old for vehicles of national subdivision 8704.31.68,		<del>                                     </del>			$\vdash$		1												, , ,		┢
			more than four years old	u	L										20.0%	20%	18%	Ex	Ex			Rs.2,850,000 per unit		<u> </u>

HS Hdg	HS Code		Description	Unit	ICL/					Pre	ferent	ial Du	ty			Gen Duty	VAT	P	AL	C	ess	Excise (S.P.D)	SSCL	ьс
ns nug	113 Code		Description	Oilit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	Gen	SG	GEN	SG	LACISE (S.P.D)	SSCL	
			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																					
	8704.31.41		of the vehicle from the driving cab:  Cargo carrying capacity of less than 800kg, not	u	TS										10.0%	20%	18%	Ex	Ex			Rs.684,000 per unit		<u> </u>
	8704.31.42		more than four years old Cargo carrying capacity of less than 800kg, more	u	L										10.0%	20%	18%	Ex	Ex			Rs.1,140,000 per unit		
	8704.31.43		than four years old Cargo carrying capacity of 800kg or more, not more	u	TS										20.0%	20%	18%	Ex	Ex			Rs.684,000 per unit		1
	8704.31.44		than four vears old Cargo carrying capacity of 800kg or more, more	u	L										20.0%	20%	18%	Ex	Ex			Rs.1,140,000 per unit		-
			than four vears old Vehicles with separate bodies for cabin and cargo area, cabin been designed for three 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:												25.0%	2570	1070					10.1/2 10/000 pd. d.i.e.		
	8704.31.51		Not more than four years old	u	TS										10.0%	20%	18%	Ex	Ex			Rs.684,000 per unit		
	8704.31.52		More than four years old	u	L										10.0%	20%	18%	Ex	Ex			Rs.2,280,000 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 km.																					
	8704.31.61		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%	Ex	Ex			Rs.684,000 per unit		
	8704.31.62		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%	Ex	Ex			Rs.1,140,000 per unit		
	8704.31.63		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%	Ex	Ex			Rs.684,000 per unit		
	8704.31.64		Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four vears old	u	L										20.0%	20%	18%	Ex	Ex			Rs.1,140,000 per unit		
	8704.31.65		Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u	TS										20.0%	20%	18%	Ex	Ex			Rs.1,710,000 per unit		
	8704.31.66		Other Vehicles, Cargo carrying capacity of less than 800kg, more than four years old	u	L										20.0%	20%	18%	Ex	Ex			Rs.2,850,000 per unit		
	8704.31.67		Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	u	TS										20.0%	20%	18%	Ex	Ex			Rs.1,710,000 per unit		
	8704.31.68		Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	u	L										20.0%	20%	18%	Ex	Ex			Rs.2,850,000 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:																					
	8704.31.71	<u> </u>	Not more than four years old	u	TS										20.0%	20%	18%	Ex	Ex			Rs.2,000/- per cm <sup>3</sup>		
	8704.31.72		More than four years old Other:	u	L	<u> </u>				+	<del>                                     </del>	1		-	20.0%	20%	18%	Ex	Ex	-		Rs.2,000/- per cm <sup>3</sup>		├

	uc c. t.		Beautotten	112	ICL/					Pre	feren	tial Du	ıtv			Com Dark	V	P	AL	C	ess	Eveles (C.D.D.)	ccci	s c
5 Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT			SA		SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	PC
	8704.31.91		Vehicles with separate bodies for cabin and cargo	u	TS										20.0%	20%	18%	Ex	Ex			Rs.5,700,000 per unit		
			area, not more than four vears old	u	13										20.070	2070	1070	LA	LA			13.5,700,000 pcr unit		
	8704.31.92		Vehicles with separate bodies for cabin and cargo	u	l L										20.0%	20%	18%	Ex	Ex			Rs.6,840,000 per unit		
			area, more than four years old																					
	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		g.v.w. exceeding 5 tonnes :																					
			Tankers and bowsers with stainless steel tanks for																					
		<u> </u>	transport of milk and refrigerated trucks :																					4_
	8704.32.41		Not more than five years old	u	TS		ļ		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	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.1,710,000 per unit		
			vears old	ű			ļ						1.00		1.00		1070					1611/7 10/000 per unic		_
	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		
		<u> </u>		u					1100	1100	1100		1100	1100	1100	1100	1070	LA	LA			10.5, 120,000 per unic		4_
			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		
		<u> </u>		ű									1,70	21070	1.00		1070					1611/1 10/000 per unic		_
	8704.32.62		More than five years old but not more than ten	u	TS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.2,850,000 per unit		
			years old	ű									.,,	21070	1.00		1070					rioiz/oso/oso per unic		_
	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		
				ű										21070	1.00		1070					no. 1/500/000 per arme		
		<u> </u>																						4
		-	Other, with both compression-ignition internal																					
			combustion piston engine (diesel or semi-diesel)																					
		<u> </u>	and electric motor as motors for propulsion :																					_
	8704.41		g.v.w. not exceeding 5 tonnes																					_
			Special purpose tankers/bowsers and trucks :																					4_
	8704.41.11		Tankers / bowsers with stainless steel tanks for	u	TS				Free						Free	Free	18%	10.0%	6.0%				2.5%	
			transport of milk, not more than five years old	u	13				1100						1100	1100	10 /0	10.070	0.070				2.5 /0	
	8704.41.12		Tankers / bowsers with stainless steel tanks for	u	l L				Free						Free	Free	18%	10.0%	6.0%				2.5%	
		<u> </u>	transport of milk, more than five years old	u					1100						1100	1100	1070	10.070	0.070				2.570	4
	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%	
		<u> </u>																						_
	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%	
																								4
			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>		4
	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	u	TS										20.0%	20%	18%	10%	Ex			Rs.513,000/- per unit		
			more than four years old	u	13										20.0%	20%	1070	10%	EX			KS.313,000/- per unit		
	8704.41.32		for vehicles of national subdivision 8704.41.44,	u	L										20.0%	20%	18%	10%	Ex			Rs.1,026,000/- per		
			more than four years old	u	L										20.0%	20%	1070	1070	EX			unit		
	8704.41.33		for vehicles of national subdivision 8704.41.51, not	u	TS										20.0%	20%	18%	10%	6%			Rs.513,000/- per unit		
			more than four years old	u	15										20.0%	20%	18%	10%	0%			KS.513,000/- per unit		
	8704.41.34		for vehicles of national subdivision 8704.41.52,	u	L										20.0%	20%	18%	10%	Ex			Rs.1,026,000/- per		
			more than four years old	u	L	<u> </u>	<u>L</u>			L			<u> </u>		20.0%	20%	10%	10%	ĽX	<u> </u>	<u> </u>	unit		$\perp$
	8704.41.35		for vehicles of national subdivision 8704.41.63, not		TC										20.00/	200/	100/	100/	E			Do E12 000/		
		L	more than four years old	u	TS	<u> </u>	L				L		<u> </u>		20.0%	20%	18%	10%	Ex	<u> </u>	<u> </u>	Rs.513,000/- per unit		
			for vehicles of national subdivision 8704.41.64,		L										20.00/	200/	100/	100/	Ev.			Rs.1,026,000/- per		
	8704.41.36					1	1	1		1	1	1	1		20.0%	20%	18%	10%	Ex		1			
	8704.41.36			u	-																	unit		
	8704.41.36 8704.41.37		more than four years old		1										20	222	465.	4600	_					
			more than four years old for vehicles of national subdivision 8704.41.67, not	u	TS										20.0%	20%	18%	10%	Ex			Rs.1,482,000/- per		
			more than four years old		1										20.0%	20%	18% 18%	10% 10%	Ex Ex					

IS Hda	HS Code		Description	Unit	ICL/					Pre	ferent	tial Du	ty			Gen Duty	VAT	P	AL		ess	Excise (S.P.D)	SSCL	F C
is nug	ns code		Description	OIIIC	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	٢.
			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												20.00/	200/	100/	100/	_			Rs.1,026,000/- per		<del>†                                      </del>
	0,01112111	-	than four years old	u	L							-			20.0%	20%	18%	10%	Ex			unit		<u> </u>
			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																					
	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																			dilic		<b>†</b>
			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																					
	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																			Rs.1,026,000/- per		
			carrying capacity of less than 800kg, more than four	u	L										10.0%	20%	18%	10%	Ex			unit		
	8704.41.63		vears old																			unic		$\vdash$
	8704.41.03		Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than	u	TS										20.0%	20%	18%	10%	Ex			Rs.627,000/- per unit		
			four years old												20.070	2070	1070	1070				roiozi/jood/ per unic		
	8704.41.64		Vehicles fitted with front leaf springs and Cargo																			Rs.1,026,000/- per		
			carrying capacity of 800kg or more, more than four	u	L										20.0%	20%	18%	10%	Ex			unit		
	8704.41.65		vears old Other Vehicles, Cargo carrying capacity of less than	u	TS										20.00/	20%	100/	100/	Ex			Rs.1,596,000/- per		
	0704 41 66	<u> </u>	800kg, not more than four years old	u	15	ļ	-					-			20.0%	20%	18%	10%	EX			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	u	TS										20.0%	20%	18%	10%	Ex			Rs.1,596,000/- per		
	8704.41.68		more, not more than four years old Other Vehicles, Cargo carrying capacity of 800kg or									1										unit Rs.2,622,000/- per		+-
			more, more than four years old	u	L										20.0%	20%	18%	10%	Ex			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	İ																				1
			for other use, and a cargo carrying capacity of 800	l				1																1
			kg or more, but excluding those vehicles with an	l				1								1								1
			engine compartment totally protruding to the front																					
		L	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							1			20.0%	20%	18%	10%	Ex			Rs.2,622,000/- per		1
				u	L							1			20.0%	20%	10%	10%	ĽX			unit		Ш.

	ue cod		Decarlette	110-75	ICL/					Pre	ferent	ial Du	tv			Com Date	V/	P	AL	Ce	ess	Eveles (C.D.D.)	CCC!	
Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	5 (
			OU.												20.00/		100/	100/						+
	0704 41 01		Other:												20.0%		18%	10%				Da F 120 000/ man		+
	8704.41.91		Other vehicles with separate bodies for cabin and cargo area, not more than four years old	u	TS										20.0%	20%	18%	10%	Ex			Rs.5,130,000/- per		
	8704.41.92		Other vehicles with separate bodies for cabin and																			unit Rs.5,700,000/- per		+
	0704.41.32		cargo area, more than four years old	u	L										20.0%	20%	18%	10%	Ex			unit		
	8704.41.93		Other vehicles not more than four years old		TC										20.00/	200/	100/	100/	Б.			Rs.4,560,000/- per		
			•	u	TS										20.0%	20%	18%	10%	Ex			unit		Ш
	8704.41.99		Other vehicles more than four years old	u	L										20.0%	20%	18%	10%	Ex			Rs.6,270,000/- per		
				u											20.070	2070	1070	1070	LA			unit		_
	8704.42		g.v.w. exceeding 5 tonnes but not exceeding 20																					
		-	tonnes: Tankers and bowsers with stainless steel tanks for																					+
			transport of milk and refrigerated trucks :																					
			transport of milk and remgerated tracks .																					
	8704.42.41		Not more than five years old																			Rs.1,596,000/- per		+
	0701.12.11		Not more than five years old	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%			unit		
	8704.42.42		More than five years old but less than ten years old						_	_	_		_	_	_	_	100/	10.00/	_			Rs.1,596,000/- per		T
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			unit		
	8704.42.43		More than ten years old	u	L				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.3,078,000/- per		T
				u					TICC	TICC	TICC		TICC	TICC	TICC	1100	10 /0	10.070	LA			unit		4
			Garbage trucks equipped with waste compacting																					
	0704 42 54	-	mechanism :		TC				F	F	F		F	F	F	F	100/	10.00/	6.00/				2.50/	+
	8704.42.51 8704.42.52		Not more than five years old More than five years old	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%				2.5%	+
	0/04.42.32		More than five years old	u	L				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.136,800/- per unit		
			Other:																				2.5%	+
	8704.42.61		Not more than five years old						-	_	_		_	_	_	_	100/	400/	_			Rs.1,026,000/- per	2.570	T
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			unit		
	8704.42.62		More than five years old but less than ten years old	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.2,622,000/- per		T
			·	u	13				riee	riee	riee		пее	пее	riee	riee	1070	10%	EX			unit		_
	8704.42.63		More than ten years old	u	L				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.4,218,000/- per		
	070440	-	l: 20.		<u> </u>																	unit		+
	8704.43		g.v.w. exceeding 20 tonnes							-	-	-												+
			Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:																					
			transport of milk and remgerated tracks .																					
	8704.43.51		Not more than five years old	u	TS				Free	Eroo	Free		Free	Free	Free	Free	18%	10.0%	6.00%					+
	8704.43.52		More than five years old but less than ten years old																			Rs.1,596,000/- per		+
	0704.45.52		Profe than five years old but less than ten years old	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			unit		
	8704.43.53		More than ten years old						_				_	_	_	_			_			Rs.3,078,000/- per		T
			, , , , , , , , , , , , , , , , , , , ,	u	L				Free	Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			unit		
			Garbage trucks equipped with waste compacting																					T
			mechanism :																					4
	8704.43.61		Not more than five years old	u	TS					Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%					+
	8704.43.62		More than five years old	u	L					Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.136,800/- per unit		
		1	Other:																					+
	8704.43.71		Not more than five years old																			Rs.1,026,000/- per		+
	6704.43.71		Not more than five years old	u	TS					Free	Free		Free	Free	Free	Free	18%	10%	Ex			unit		
	8704.43.72		More than five years old but less than ten years old							_	_		_	_	_	<u> </u>			_			Rs.2,622,000/- per		+
			, , , , , , , , ,	u	TS					Free	Free		Free	Free	Free	Free	18%	10%	Ex			unit		
	8704.43.73		More than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.4,218,000/- per		
			·	u	L					riee	riee		пее	пее	riee	riee	1070	10%	EX			unit		_
		-	Other, with both spark-ignition internal combustion																					
			piston engine and electric motor as motors for																					
			propulsion:																					
	8704.51		g.v.w. not exceeding 5 tonnes:													+	1		<del>                                     </del>			+		+
	0704.31		Special purpose tankers/bowsers and trucks :			<del>                                     </del>										+	<del>                                     </del>	<del>                                     </del>				+		+
	8704.51.11	ļ	Tankers / bowsers with stainless steel tanks for			<b>†</b>						$\vdash$				1	1	1	1		<u> </u>	1	1	$\forall$
	0.01.31.11		transport of milk, not more than five years old	u	TS				Free						Free	Free	18%	10.0%	6.0%				2.5%	J
			anapare at miny not more than nive years old	u	'3				1100						1100	1100	10 /0	10.070	0.070				2.5/0	J
	8704.51.12		Tankers / bowsers with stainless steel tanks for			<b>†</b>										1	1	1	1		<u> </u>	1	1	+
	0,04.31.12	1	transport of milk,more than five years old	u	L				Free						Free	Free	18%	10.0%	6.0%				2.5%	
																								- 1

				l	ICL/					Dro	ferent	ial Du	tv				l	D	ΔL	C	ess			
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT		PK		SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	S C
	8704.51.13		Garbage trucks equipped with waste compacting																					
			mechanism, not more than five years old	u	TS										Free	Free	18%	10.0%	6.0%				2.5%	
	8704.51.14		Garbage trucks equipped with waste compacting			1		1																+-
	6704.31.14		mechanism, more than five years old	u	L										Free	Free	18%	10.0%	6.0%				2.5%	
			incertainsin, more than five years old	u											1166	1166	1070	10.070	0.070				2.370	
			Auto-trishaws:													1								1
	8704.51.21		With two-stroke petrol engine	u	TS										Free	Free	18%	10.0%	6.0%			Rs.450/-per cm <sup>3</sup>		
	8704.51.22		Other, not more than four years old	u	TS										Free	Free	18%	10.0%	6.0%			Rs.450/-per cm <sup>3</sup>		
	8704.51.23		Other, more than four years old	u	L										Free	Free	18%	10.0%	6.0%			Rs.450/-per cm <sup>3</sup>		
			Chassis fitted with engines and cabs:																					
	8704.51.31		for vehicles of national subdivision 8704.51.43, not	u	TS										20.0%	20%	18%	10%	Ex			Rs.513,000/-per unit		
		ļ	more than four years old	Ľ.	13			<u> </u>							20.070	2070	1070	1070	LA					—
	8704.51.32		for vehicles of national subdivision 8704.51.44,	u	L										20.0%	20%	18%	10%	Ex			Rs.1,026,000/-per		
	8704.51.33		more than four years old for vehicles of national subdivision 8704.51.51, not																			unit		+-
	6704.31.33		more than four years old	u	TS										20.0%	20%	18%	10%	6%			Rs.513,000/-per unit		
	8704.51.34		for vehicles of national subdivision 8704.51.52,	l											20.00/	200/	100/	100/	Б.			Rs.1,026,000/-per		
			more than four years old	u	L										20.0%	20%	18%	10%	Ex			unit		
	8704.51.35		for vehicles of national subdivision 8704.51.63, not	u	TS										20.0%	20%	18%	10%	Ex			Rs.513,000/-per unit		
	0704 54 06	1	more than four years old					<u> </u>							201070	2070	1070	1070						₩
	8704.51.36		for vehicles of national subdivision 8704.51.64, more than four years old	u	L										20.0%	20%	18%	10%	Ex			Rs.1,026,000/-per unit		
	8704.51.37		for vehicles of national subdivision 8704.51.67, not					1								+					1	Rs.1,482,000/-per		+-
	0,01.51.57		more than four years old	u	TS										20.0%	20%	18%	10%	Ex			unit		
	8704.51.38		for vehicles of national subdivision 8704.51.68,	u	L										20.0%	20%	18%	10%	Ex			Rs.2,622,000/-per		
			more than four years old	u	L										20.0%	20%	1070	10%	EX			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:																					
	8704.51.41		Cargo carrying capacity of less than 800kg, not												10.00/	2001	100/	400/	-			5 607 000/ "		1
			more than four years old	u	TS										10.0%	20%	18%	10%	Ex			Rs.627,000/-per unit		
	8704.51.42		Cargo carrying capacity of less than 800kg, more	u	L										10.0%	20%	18%	10%	Ex			Rs.1,026,000/-per		
		ļ	than four years old					<u> </u>							10.070	2070	1070	1070	LA			unit		—
	8704.51.43		Cargo carrying capacity of 800kg or more, not more	u	TS										20.0%	20%	18%	10%	Ex			Rs.627,000/-per unit		
	8704.51.44		than four years old Cargo carrying capacity of 800kg or more, more					1														Rs.1,026,000/-per		+-
	6704.31.44		than four years old	u	L										20.0%	20%	18%	10%	Ex			unit		
			Vehicles with separate bodies for cabin and cargo																			dine		
			area, cabin been designed for three 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:																					
																								₩
	8704.51.51		Not more than four years old	u	TS										10.0%	20%	18%	10%	Ex			Rs.627,000/-per unit		
	8704.51.52	l	More than four years old					1								+						Rs.2,052,000/-per		+-
	0,04.31.32	1	Trore than four years old	u	L			1	1						10.0%	20%	18%	10%	Ex			unit	1	
	İ		Vehicles with separate bodies for cabin and for					1														unic		1
			cargo area, the cabin been designed for 3 persons					1								1								
		1	(adults) or less, including the driver, with no	1				1	1							1							1	
		1	additional space in the cabin that can be converted	1				1	1							1							1	
			for other uses, and cargo carrying capacity of less					1	l							1								
	1	1	than 2000 kg :	1	1				l		1									1			l	1

S Hdg	HS Code		Description	Unit	ICL/					Pre	feren	tial Du	ty			Gen Duty	VAT	P.	AL	C	ess	Excise (S.P.D)	SSCL	5 (
3 nuy	ns code		Description	Ullit	SLSI	AP	AD	BN	GT			SA		SD	SG	Gen Duty	VAI	Gen	SG	GEN	SG	Excise (5.P.D)	SSCL	Ľ
	8704.51.61		Vehicles fitted with front leaf springs and Cargo									-											<del></del>	╄
	6704.51.61		carrying capacity of less than 800kg, not more than	u	TS										10.0%	20%	18%	10%	Ex			Rs.627,000/-per unit		
			four years old																					Ļ
	8704.51.62		Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than	u	L										10.0%	20%	18%	10%	Ex			Rs.1,026,000/-per unit		
	8704.51.63		four years old  Vehicles fitted with front leaf springs and Cargo																			unic	<del>                                     </del>	+
	0,01100		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		
	8704.51.64		Vehicles fitted with front leaf springs and Cargo																			Rs.1,026,000/-per		Ť
			carrying capacity of 800kg or more, more than four vears old	u	L										20.0%	20%	18%	10%	Ex			unit		
	8704.51.65		Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	u	TS										20.0%	20%	18%	10%	Ex			Rs.1,482,000/-per unit		
	8704.51.66		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		Ť
	8704.51.67		Other Vehicles, Cargo carrying capacity of 800kg or	u	TS										20.0%	20%	18%	10%	Ex			Rs.1,482,000/-per		Ť
	8704.51.68		more, not more than four vears old Other Vehicles, Cargo carrying capacity of 800kg or	u	L										20.0%	20%	18%	10%	Ex			unit Rs.2,622,000/-per		t
			more, more than four years old Other vehicles with separate bodies for cabin and	u											20.0%	2070	1070	10%	EX			unit	<del></del>	+
			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:																					
	8704.51.71		Not more than four years old	u	TS										20.0%	20%	18%	10%	Ex			Rs.1,950/per cm <sup>3</sup>		_
	8704.51.72		More than four years old	u	L	-	-			-					20.0%	20%	18%	10%	Ex			Rs.1,950/per cm <sup>3</sup>		4
	8704.51.91		Other: Vehicles with separate bodies for cabin and cargo												20.0%		18%					Rs.5,130,000/-per	<del>                                     </del>	-
			area, not more than four years old	u	TS										20.0%	20%	18%	10%	Ex			unit		
	8704.51.92		Vehicles with separate bodies for cabin and cargo area, more than four years old	u	L										20.0%	20%	18%	10%	Ex			Rs.5,700,000/-per unit		
	8704.51.93		Other not more than four years old	u	TS										20.0%	20%	18%	10%	Ex			Rs.1,950/per cm <sup>3</sup>		
	8704.51.99		Other more than four years old	u	L	ļ	-								20.0%	20%	18%	10%	Ex			Rs.1.950/per cm <sup>3</sup>	<u> </u>	_
	8704.52		g.v.w. exceeding 5 tonnes: Tankers and bowsers with stainless steel tanks for				1															+	<del>                                     </del>	4
			transport of milk and refrigerated trucks :																					
	8704.52.41		Not more than five years old	u	TS				Free	Free	Free	:	Free	Free	Free	Free	18%	10.0%	6.0%					٦
	8704.52.42		More than five years old but not more than ten years old	u	TS				Free	Free	Free	:	Free	Free	Free	Free	18%	10.0%	Ex			Rs.1,482,000/-per unit		Ī
	8704.52.43		More than ten years old	u	L				Free	Free	Free	:	Free	Free	Free	Free	18%	10.0%	Ex			Rs.3,078,000/-per unit		1
			Garbage trucks equipped with waste compacting																			unic		1
	8704.52.51		mechanism : Not more than five years old	u	TS					Free	Free		Free	Free	Free	Free	18%	10.0%	6.0%				2.5%	t
	8704.52.52		More than five years old	u	L					Free	Free		Free	Free	Free	Free	18%	10.0%	Ex			Rs.136,800/-per unit		
			Other:														18%						<del></del>	-
	8704.52.61		Not more than five years old	u	TS					Free	Free	:	Free	Free	Free	Free	18%	10%	Ex			Rs.1,026,000/-per unit		
	8704.52.62		More than five years old but not more than ten years old	u	TS					Free	Free	:	Free	Free	Free	Free	18%	10%	Ex			Rs.2,622,000/-per unit		
	8704.52.63		More than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.4,332,000/-per		1
	8704.60	-	Other with only electric motor for propulsion :																			unit		t
	8704.60.10		Electric auto-trishaws not more than five years old	u	TS										10.0%	20%	18%	Ex	6.0%			Rs.8,550/= per kW		†
	8704.60.20		Electric auto-trishaws more than five years old	<u></u>	15	<b> </b>	1			1	1	+		1	10.0%	20%	18%	Ex	6.0%		-	Rs.8,550/= per kW	—	+

	110.0.4.		Providents:		ICL/					Pre	ferent	ial Du	tv			C D		P	AL	l c	ess	Fundam (C.D.D.)	ccci	<b>L</b> a
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT			SA		SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	5 C
		1	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	u	TS										20.0%	20%	18%	Ex	6.0%			Rs.11,400/= per kW		
	070460 00		exceeding 100kW	u	13										20.070	2070	1070	LX	0.070			KS.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																					<u> </u>
	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:																					<b>†</b>
	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		1
																						· , , .		+
87.05			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).																					
	8705.10		Crane lorries :																					-
	8705.10.10		Not more than ten years old	u	TS					Free	Free		Free		Free	Free	18%	10%	6%				2.5%	1
	8705.10.20		More than ten years old	u	L					Free	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	Free	18% 18%	10% 10%	6% 6%				2.5% 2.5%	₩
	8705.20.20 8705.30		More than seven years old Fire fighting vehicles :	u	L		<del>                                     </del>			Free	Free		Free		Free	Free	18%	10%	0%				2.5%	+
	8705.30.10		Not more than seven years old	u	TS					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	+
	8705.30.20		More than seven years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8705.40	-	Concrete-mixer lorries :																				2.5%	1
	8705.40.10		Not more than ten years old	u	TS					Free	Free		Free		Free	Free	18%	10%	6%				2.5%	4—
	8705.40.20 8705.90		More than ten years old Other:	u	<u> </u>					Free	Free		Free		Free	Free	18%	10%	6%				2.5%	+
	6703.90		Gully bowzers equipped with suction pumps for																					<del>                                     </del>
			extracting sewage water /wastes :																					
	8705.90.21		Not more than seven years old	u	TS					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	8705.90.22		More than seven years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5% 2.5%	₩
	8705.90.31		Concrete pump trucks : Not more than ten years old	u	TS		<b>-</b>			Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	+-
	8705.90.32		More than ten years old	u	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	1
	0,00,50,02		Mobile Workshops :										1100	1100		1100	1070	1070	0.70				2.5%	
	8705.90.41		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		
	8705.90.42		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		
	8705.90.43		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>		
	8705.90.44		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>		
	8705.90.45		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		T
<del>                                     </del>	8705.90.46		Modified vehicles of heading 87.04, more than three	u	L			<del>                                     </del>	Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex		t	Rs.6,840,000 per unit		t

ſ					ICL/					Dre	ferent	ial Du	tv					P	ΔΙ		ess			
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT			SA		SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	S C L
	8705.90.47		Other, not more than seven years old		TC				Fuee	Гиаа	Funn		Fuee	Гиал	Free	Fuee	100/	100/	Fv.			De 1 140 000 men unit		<del></del>
	0705 00 40		· ·	u	TS				Free	Free	Free		Free	Free	Free	Free	18%	10%	Ex			Rs.1,140,000 per unit		<u>                                      </u>
	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	u	TS					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
87.06			Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.																					
	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		
															17.3 17.10	18.7 (7111)								
87.07			Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.																					
	8707.10	-	For the vehicles of heading 87.03 :																					<u> </u>
	8707.10.10		Used <b>vehicle</b> 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 Code		B		ICL/					Pre	ferenti	al Du	tv			Com Bustin	VAT	P	AL	l c	ess	Fruity (C.D.D)	SSCL	5 (
Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT		PK		SF	SD	SG	Gen Duty	VAI	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	,
	0707 10 00	-	Otto																					+
	8707.10.90		Other	u	L										10.0%	20%	18%	Ex	Ex			Rs.1,140,000 per unit		
	8707.90	-	Other:																					
	8707.90.10		Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments	u	L										10.0%	20%	18%	Ex	Ex			Rs.1,140,000 per unit		
	8707.90.20		Other, for the motor vehicles of heading 87.02, for the transport of 25 or more persons including the driver	u											Free	Free	18%	10%	6%				2.5%	
	8707.90.30		Other, for the vehicles of sub-heading 8701.20 and the vehicles of heading 87.04, of a G.V.W. exceeding 3.000kg	u											Free	Free	18%	10%	6%				2.5%	
			Other, bodies for the vehicles of 10 or more persons but less than 25 of heading 87.02 including the driver:																					
	8707.90.41		Used bodies fully equipped with fittings and accessories	u	L										10.0%	20%	18%	Ex	Ex			Rs.1,140,000 per unit		
	8707.90.42		Other vehicle bodies fully equipped with fittings and accessories	u	L										10.0%	20%	18%	Ex	Ex			Rs.912,000 per unit		
	8707.90.43		Used vehicle bodies fully equipped with fittings and	u	L										10.0%	20%	18%	Ex	Ex			Rs.1,026,000 per unit		T
	8707.90.44		accessories excluding seats and upholstery  Other vehicle bodies fully equipped with fittings and	u	L										10.0%	20%	18%	Ex	Ex			Rs.798,000 per unit		t
	8707.90.48		accessories excluding seats and upholsterv  Rough coated ,bare body frame with /without	u	L										10.0%	20%	18%	Ex	Ex			Rs.342,000 per unit		+
	8707.90.49		doors, bonnet and boot lid <b>Used</b> bare body frame with /without doors, bonnet	u	L										10.0%	20%	18%	Ex	Ex			Rs.1,140,000 per unit		t
	8707.90.90		and boot lid Other	u	L										10.0%	20%	18%	Ex	Ex			Rs.1,140,000 per unit		Ť
																								$\pm$
.08			Parts and accessories of the motor vehicles of headings 87.01 to 87.05.																					
	0700.10									_	_		F0/	F0/		200/	100/	100/	501				2 50/	4
	8708.10	-	Bumpers and parts thereof Other parts and accessories of bodies (including	kg						Free	Free		5%	5%		20%	18%	10%	6%				2.5%	+
			cabs) :																					
	8708.21		Safety seat belts	kg						Free	Free		5%	5%		20%	18%	10%	6%				2.5%	4
	8708.22		Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	kg						Free			5%	5%	20.0%	20%	18%	10%	6%	10%	Free		2.5%	
	8708.29		Other:																					I
	8708.29.10		"Cut-portions" of bodies and cabs	kg	L								5% or Rs.40,0 00 per cut	5% or Rs80,00 0 per cut	20% or Rs.80,000 per per cut portion	20% or Rs.160,000 per cut portion	18%	Ex	Ex	10% or Rs.80,000 per cut portion	Free	Rs.342,000/- per cut portion		
	8708.29.90		Other	kg						Free			5%	5%	20.0%	20%	18%	10%	6%	10%	Free		2.5%	I
	8708.30	<u> -</u>	Brakes and servo-brakes; parts thereof	kg						Free	Free		5%	5%		20%	18%	10%		10%			2.5%	4
	8708.40	-	Gear boxes and parts thereof	kg	1	-	-			Free	Free		5%	5%		20%	18%	10%	6%	10%	Free		2.5%	+
	8708.50	-	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles: parts thereof	kg						Free	Free		5%	5%		20%	18%	10%	6%	10%	Free		2.5%	
	8708.70	-	Road wheels and parts and accessories thereof :																				2.5%	
	8708.70.10		Rims fitted with tyres, showing signs of wear	kg	L								5%	5%		20%	18%	Ex		10%			2.5%	Ţ
	8708.70.20		Other, rims fitted with tyres	kg	1								5%	5%		20%	18%	10%	<b> </b>	10%			2.5%	4
	8708.70.90 8708.80		Other Suspension systems and parts thereof (including	kg kg						Free	Free		5% 5%	5% 5%		20%	18% 18%	10% 10%	6%	10% 10%	Free		2.5%	+
		<u> </u>	shock-absorbers) Other parts and accessories:	Ng.	1	-	-			1100	7100		370	370		20,0	10 /0	10,0	0,0	10,0	1100		2.570	+
							1								1	•		•	•	1	1			

			Description		ICL/					Dre	ferent	ial Du	tv				l	P	ΔΙ	l ce	ess			
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	5 C L
	0700 01 10	-	Dadiekens																					
	8708.91.10		Radiators										5% or	5% or		20% or Rs.				30% or				
				kg									Rs.770/-	Rs.770/-		3000/- per	18%	10%		Rs.3,600			2.5%	
													per unit	per unit		unit				per unit				
	8708.91.20		Radiator cores													20% or Rs.				30% or				
				kg									5%	5%		2500/- per	18%	10%		Rs.2,800			2.5%	
	8708.91.90		Other	kg									5%	5%		unit 20%	18%	10%		per unit 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	kg						Free	Free		5%	5%		20%	18%	10%	6%	10%	Free		2.5%	
	8708.95		boxes; parts thereof Safety airbags with inflater system; parts thereof																	+				
	0700.55		Surety unbugs with militaer 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	kg											Free	Free	18%	10%	6%				2.5%	
			and 87.04 with a g.v.w. of 3,000 kg or more	_																				
	8708.99.20		Other new chassis not fitted with engines, but with	Lon												2007	100/	10%	6%	2007	Fr		2 507	
			or without fittings	kg												20%	18%	10%	6%	20%	Free		2.5%	
	8708.99.30		Other used chassis not fitted with engines, but with	kg	L										20.0%	20%	18%	Ex		20%	Free		2.5%	
	8708.99.40	1	or without fittings "Cut-portions" of motor vehicles	9																				
	6706.99.40		cut-portions of motor venicles			18%							25.2%									ber (		
						or							or		20% or	20% or				10% or		J/- tion		
				kg	L	Rs.261							Rs.185,		Rs.133,334/-	Rs.290,000	18%	Ex	Ex	Rs.150,000	Free	)00 C		
				_		,000 per cut							000 per cut		per cut portion	per cut portion				per cut portion		42, ut p		
						portion							portion			portion				portion		Rs.342,000/- F cut portion		
	8708.99.90	-	Other	ka		portion							portion			200/	100/	10%	6%	10%	Free		2.5%	
	8708.99.90		Other	KQ												20%	18%	10%	6%	10%	Free		2.5%	
87.09			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																					
																							2.5%	
		-	Vehicles:																				2.5%	
<u> </u>	8709.11 8709.19	<del> </del>	Electrical Other	u	<u> </u>	<b> </b>	<u> </u>			<u> </u>			5%	4.5%	10.0% 10.0%	20% 20%	18% 18%	10% 10%	6% 6%	1		1	2.5% 2.5%	$\vdash$
	8709.19		Parts	u ka											10.0%	20%	18%	10% Ex	6%	1			2.5%	
	6709.90	Ť-	rais	кy											10.070	2070	1070	LX					2.5%	
87.10	8710.00		Tanks and other armoured fighting vehicles,																				_,,,,	
			motorised, whether or not fitted with	u									5%	4.5%	10.0%	20%	18%	10%	6%				2.5%	
			weapons, and parts of such vehicles.	u									370	7.570	10.0%	2070	1070	1070	0 70				2.370	
87.11			Motorcycles (including mopeds) and cycles																					
07.11			fitted with an auxiliary motor, with or without																					
			side-cars; side-cars.																					
	8711.10	-	With internal combustion piston engine of a cylinder																					
	8711.10.10	<del>L</del>	capacity not exceeding 50 cc :	u	TS	<del>                                     </del>	<u> </u>	-		Free	Free	$\vdash$	4%	1.5%	Free	Free	18%	Ex	Ex	-		Rs.650/- per cm <sup>3</sup>		$\vdash$
	8711.10.10		Not more than three years old  More than three years old	u	13	<del>                                     </del>				Free	Free		4%	1.5%	Free Free	Free	18%	Ex	Ex	-		Rs.114.000 per unit		
	8711.20	1-	With internal combustion piston engine of a cylinder	u						1100	1100		770	1.570	1100	1100	10 /0	LA	LA			13.217,000 pci unit		
		1	capacity exceeding 50 cc but not exceeding 250 cc :				l			1	l			1		1							1	
						1											1							
	8711.20.10		Exceeding 50 cc but not exceeding 200 cc, not more	u	TS		l			Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.1,300/- per cm <sup>3</sup>		
<b>—</b>	0711 20 20	╄	than three years old		<u> </u>	1						$\vdash$	. , ,				-3.0			<u> </u>				$\vdash$
	8711.20.20		Exceeding 50 cc but not exceeding 200 cc, more than three years old	u	L		l			Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.342,000 per unit	1	
	1	1	Turan unce years olu		1					1	1	1		·	L	1	1		1	1	1		·	

ſ	IS Hdg HS Code				ICL/					Dura	£	ial Du	L.					l p			ess			
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	ferent PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	S C I
															_									1
	8711.20.30		Other, not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.1,950/- per cm <sup>3</sup>		₩
	8711.20.40 8711.30		Other, more than three years old  With internal combustion piston engine of a cylinder	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.570,000 per unit		+-
	8/11.30		capacity exceeding 250 cc but not exceeding 500 cc :																					
	8711.30.10		Exceeding 250 cc but not exceeding 350 cc, not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.1,950/- per cm <sup>3</sup>		
	8711.30.20		Exceeding 250 cc but not exceeding 350 cc, more than three years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.912,000 per unit		
	8711.30.30		Exceeding 350 cc but not exceeding 450 cc, not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.2,600/- per cm <sup>3</sup>		
	8711.30.40		Exceeding 350 cc but not exceeding 450 cc , more than three years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.1,710,000 per unit		
	8711.30.50		Other, not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.2,600/- per cm <sup>3</sup>		
	8711.30.60		Other, more than three years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.1,710,000 per unit		
	8711.40	-	With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:																					
	8711.40.10		Not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,300/- per cm3		1
	8711.40.20		More than three years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.2,850,000 per unit		
	8711.50	-	With internal combustion piston engine of a cylinder capacity exceeding 800 cc :																					
	8711.50.10		Exceeding 800 cc but not exceedig 1000 cc, not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,300/- per cm <sup>3</sup>		
	8711.50.20		Exceeding 800 cc but not exceedig 1000 cc , more than three years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,420,000 per unit		
	8711.50.30		Other, not more than three years old	u	TS					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.3,950/- per cm <sup>3</sup>		
	8711.50.40		Other, more than three years old	u	L					Free	Free		4%	1.5%	Free	Free	18%	Ex	Ex			Rs.4,560,000 per unit		
	8711.60	-	With electric motor for propulsion :																					
	8711.60.10		Not more than three years old	u	L					Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.8,550 per kW		
	8711.60.20		More than three years old	u	L					Free	Free		Free	Free	Free	Free	18%	Ex	Ex			Rs.17,100 per kW		
	8711.90	-	Other	u	TS					Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	_
87.12	8712.00		Bicycles and other cycles (including delivery tricycles), not motorised.																					
	8712.00.10	+	Delivery tricycles	L	TS											20%	18%	Ex			1		2.5%	+
	8712.00.10		Used bicycle	u	13											20% or	1070	EX		10% or			2.570	+
	0,12,00,20		Social Stephen	u	TS											Rs.6600/= per unit	18%	10%		Rs.2400/= per unit			2.5%	
	8712.00.90		Other													20% or				10% or				
				u	L											Rs.6600/= per unit	18%	10%		Rs.2400/= per unit			2.5%	
																			<u></u>					
87.13			Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.																					
			M MACHEM																					
	8713.10	-	Not mechanically propelled	u						Free	Free		Free	Free	Free	Free	Ex	10%	Ex					
	8713.90	-	Other	u						Free	Free		Free	Free	Free	Free	Ex	10%	Ex					+
87.14			Parts and accessories of vehicles of headings 87.11 to 87.13.																					
	8714.10	<del> </del>	Of motorcycles (including mopeds):		1			H		<b>-</b>		H						1	1	1				+
	8714.10.10		Frames, with or without frount folk	kg			1			Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	<b>†</b>
	8714.10.90	1	Other	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	1
	8714.20.00	-	Of carriages for disabled persons	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	071101	-	Other:			<u> </u>				ļ							<u> </u>	<u> </u>	ļ	ļ			2.5%	4
	8714.91		Frames and forks, and parts thereof :	Lon	<u> </u>	<b> </b>	-	$\vdash$		<b>!</b>	F	$\vdash$			-	200/	1001	100/	60/	<del>                                     </del>	1		2.5%	+-
L	8714.91.10		Bicycle frames	kg	1	l				l .	Free				l	20%	18%	10%	6%	l			2.5%	丄

uc ud-	HS Code		Paradakian	Unit	ICL/					Pre	ferent	ial Du	itv			Can Butu	VAT	l P	AL	C	ess	Fusion (C.D.D.)	SSCL	s с I
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT		PK			SD	SG	Gen Duty	VAI	Gen	SG	GEN	SG	Excise (S.P.D)	SSCL	, C I
	0714 01 20	1	Frank faults	l.a							Free					20%	100/	100/	6%				2.5%	├
	8714.91.20 8714.91.90		Front forks Other	kg kg							Free				Free	20%	18% 18%	10% 10%	6%				2.5%	<del>                                     </del>
	8714.92		Wheel rims and spokes :	ĸy						1	1166				1166	2070	1070	1070	070				2.370	$\vdash$
	8714.92.10		Wheel rims			19%																		$\overline{}$
	0,11152110		The contract of the contract o			or							5% or	4.5% or		20% or								1
				kg		Rs.190				Free	Free		Rs.67/-	Rs.61/-		Rs.200/- per	18%	10%	6%				2.5%	1
						/- per							per Kg	per Kg		Kg								1
						Ka								_		_								
	8714.92.90		Other	kg		Free				Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	
	8714.93		Hubs, other than coaster braking hubs and hub	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	1
		<u> </u>	brakes, and free-wheel sprocket-wheels	Ng				-		1100	1100		170	1.5 70	1166	1100	1070	1070	070				2.370	lacksquare
	8714.94		Brakes, including coaster braking hubs and hub	kg						Free	Free		4%	1.5%	Free	Free	18%	10%	6%				2.5%	1
	8714.95	-	brakes, and parts thereof							-	F				10.0%	20%	18%	100/	6%				2.5%	$\vdash \vdash$
	8714.95 8714.96		Saddles	u ka	1			-		Free	Free Free		4%	1.5%	Free	Free	18%	10% 10%	6%				2.5%	$\vdash\vdash$
	8714.96 8714.99		Pedals and crank-gear, and parts thereof Other:	KQ						Free	Free		4%	1.5%	Free	Free	18%	10%	0%				2.5%	$\vdash$
	8714.99.10		Mudguards	kg							Free					20%	18%	10%	6%				2.5%	$\vdash$
	8714.99.20		Chain stays	kg							Free					20%	18%	10%	6%				2.5%	$\vdash$
	8714.99.30		Seat stays	kg							Free					20%	18%	10%	6%				2.5%	
	0711133130		Other:	119												2070	1070	1070	0.70				2.570	
	8714.99.91		Bicycle rims or wheels, fitted with new tyres, with or	Lon							F		12.50/			200/	100/	100/		150/			2.50/	
			without tubes	kg							Free		13.5%			20%	18%	10%		15%			2.5%	
	8714.99.92		Bicycle rims or wheels, fitted with tyres showing	kg							Free		13.5%			20%	18%	10%		15%			2.5%	
			signs of wear, with or without tubes																					ш
	8714.99.99		Other	kg				<u> </u>			Free		13.5%			20%	18%	10%		10%			2.5%	igspace
37.15	8715.00		Baby carriages and parts thereof.	kg											20.0%	20%	18%	10%	6%	10%	Free			
37.16	Trailers and semi-trailers; other vehicles, not																							
			mechanically propelled; parts thereof.																					
	8716.10	-	Trailers and semi-trailers of the caravan type, for																					П
	0716 10 10	-	housing or camping :	u	TS			-		1					Free	F	18%	Ex					2.5%	$\vdash \vdash$
	8716.10.10 8716.10.20		Not more than five years old  More than five years old	u	15			-		1					Free	Free 20%	18%	10%					2.5%	$\vdash\vdash$
	8716.20		Self-loading or self-unloading trailers and semi-	u												20%	1070	1070					2.5%	$\vdash$
	6710.20	Ī	trailers for agricultural purposes :																					1
	8716.20.10		Not more than five years old	u	TS											20%	18%	10%					2.5%	
	8716.20.20		More than five years old	u	L											20%	18%	10%					2.5%	
		-	Other trailers and semi-trailers for the transport of																					
			goods:																					
	8716.31		Tanker trailers and tanker semi-trailers :																					
	8716.31.10		Not more than five years old	u	TS											20%	18%	Ex					2.5%	
	8716.31.20		More than five years old	u	L		<u> </u>	1		<u> </u>	<u> </u>					20%	18%	10%	<b> </b>			ļ	2.5%	₩
	8716.39	1	Other:		TC		<u> </u>	<del>                                     </del>		-	<del>                                     </del>				<b> </b>	20%	100/	Б.	<b> </b>	100/		1	2.5%	
	8716.39.10		Not more than three years old	u	TS					-							18%	Ex		10%				<del>                                     </del>
	8716.39.20 8716.40		More than three years old Other trailers and semi-trailers :	u							1					20%	18%	10%		10%			2.5% 2.5%	<u> </u>
	8716.40 8716.40.10	-	Not more than five years old	ш	TS					1						20%	18%	10%		5%			2.5%	<b>—</b>
	8716.40.20		More than five years old	u II	13											20%	18%	10%		5%			2.5%	$\vdash$
	8716.80	1-	Other vehicles :	и				t			t				1	2070	1070	1070	1	370		1	2.5%	
	8716.80.20		Wheelbarrows	u	TS			t		1	1				1	20%	18%	10%	<b> </b>	10%		İ	2.5%	
	8716.80.30		Other not more than five years old	u	TS											20%	18%	10%					2.5%	
	8716.80.40		Other more than five years old	u	L											20%	18%	Ex					2.5%	
	8716.90	Ŀ	Parts :																					
	8716.90.10		For wheelbarrows	kg	TS					Free	Free		5%	5%		20%	18%	10%	6%	10%	Free		2.5%	
	8716.90.90		Others	kg				<u> </u>		Free	Free		4%	1.5%	Free	Free	18%	10%	6%			ļ	2.5%	ldot
		1	audia audia 1 CU		<u> </u>		<u> </u>	<u> </u>			<u> </u>	<u> </u>				1	<u> </u>	<u> </u>	<u> </u>		L	l .	<u> </u>	
	cm kW		- cubic centimeter of the en - kilowatt of the motor pow		he one	ine																		
			- kilowatt of the motor pow 3< x<= 1300 cm <sup>3</sup> - of cylinder capacity excee				exces	edina 1	300 cc															-
			$3 < x < 1500 \text{ cm}^3$ - of cylinder capacity exceeds - of cylinder capacity exceeds																					-
			ns < x <= 2500 cms - of cylinder capacity exceeds																					
			- of cylinder capacity excee																					
_		_			_	_	_			_	_	_	_	_	_			_	_	_	_			_

ſ,	HS Hdq HS Code Descript		Description		ICL/					Pre	ferent	ial Du	ty			Gen Duty	VAT	P#	\L	Cess		Excise (S.P.D)	SSCL	E C 1		
	ii3 riug	no code			Description	o iii	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	Gen	SG	GEN	SG	LACISE (3.P.D)	SSCE	, ,
		27!	50 cm	n3< x<= 3000 cm3	<ul> <li>of cylinder capacity exce</li> </ul>	eding 2	2750 cc	but not	excee	ding 3	3000 cc															
		300	00 cm	n3< x<= 4000 cm3	<ul> <li>of cylinder capacity exce</li> </ul>	eding 3	3000 cc	but not	excee	ding 4	4000 cc															
	4000 cm3< - of cylinder capacity exceeding 4000 cc																									